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New South Wales
TREASURY

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Interstate Comparison of Taxes 2006-2007

Office of Financial Management

Research & Information Paper

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PREFACE

This research and information paper, the *Interstate Comparison of Taxes 2006-07*, is produced annually by New South Wales Treasury with the assistance of agencies in New South Wales and the other States and Territories.

This edition incorporates tax measures announced in the 2006-07 Budgets of the States and Territories. (The next edition will reflect 2007-08 Budgets.)

The paper provides a brief description of each tax to facilitate interstate comparisons.

There are, however, some qualifications:

- this publication is not intended as an exhaustive analysis. For a complete description of the operation of each tax, the relevant Acts of Parliament and/or regulations should be consulted;
- some information is based on proposed or announced changes, which at the time of publication may not have been legislated; and
- while all care has been taken in the preparation of this document, NSW Treasury takes no responsibility for any errors in the information provided.

I would also like to express my appreciation to all the agencies that provided information for this publication.

John Pierce
Secretary
NSW Treasury
May 2007

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DESCRIPTION OF MAJOR STATE TAXES

Agreements Duty

A flat fee imposed on legal deeds and agreements.

Bookmaker's Turnover Tax

Generally levied on the value of bets placed with a bookmaker.

Casino Taxes

Generally levied on gross revenue of the operator (player loss).

Debits Tax

Levied on the value of debits to accounts with cheque drawing facilities.

Gaming Machine Tax

Paid by registered clubs and hotels and generally based on gross revenue (player loss) derived from gaming machines.

General Insurance Duty

Levied on a variety of insurance policies such as private motor vehicle, occupational indemnity and home and home contents.

The duty is generally based on the annual premium.

Health Insurance Levy

Levied on all health insurance funds carrying on business in the State.

Liability is based on the number of individual and family policies.

Hiring Arrangements Duty (sometimes called Rental Duty)

Levied on the rent paid in respect of the hire of goods, including consumer and producer goods.

Land Tax

Levied on the unimproved value of selected categories of land held at a particular date.

Lease Duty

Levied on the rental value of tenancy agreements.

Residential leases are exempt.

Life Insurance Duty

Levied on either the sum insured or the annual premium.

Mortgages and Loan Security Duty

Levied on the value of a secured loan.

Motor Vehicle Drivers' Licence Fee

A flat fee imposed on those who wish to drive motor vehicles on public roads.

Motor Vehicle Registration Duty

Payable on the application to initially register a motor vehicle or the application to change the name of the registered owner.

The duty is based on the value of the vehicle.

This is distinct from a motor vehicle registration fee (described below).

Motor Vehicle Registration Fee

A flat fee paid before a vehicle is allowed to be driven on public roads.

Motor Vehicle Transfer Fee

A flat fee imposed when ownership of a used motor vehicle is transferred.

Motor Vehicle Weight / Engine Capacity Tax

Levied on the owners of motor vehicles and is based on the weight and/or engine capacity of the vehicle, and is typically levied at the time the vehicle is registered or registration is renewed.

On and Off Course Totalizator Taxes

Levied on either the value of investments (bets) placed at totalizators or revenue of the operator.

Payroll Tax

Levied on employers and is based on wages paid or payable (which in most States includes non-cash fringe benefits) to employees.

In most States, the base also includes employer superannuation contributions.

Share Transfer (Marketable Security) Duty

Based on the value of turnover of unlisted marketable securities, usually levied on the purchaser.

Transfer Duty (also known as Contracts and Conveyances Duty)

Levied on the transfer of property.

The duty is usually paid by the purchaser and based on the sale price (or value, if higher) of the property.

RECENT MAJOR TAX INITIATIVES

The following is a summary of recent taxation changes by States and Territories:

NEW SOUTH WALES

Land Tax – The tax-free threshold for the 2006 land tax year was increased from the \$330,000 announced in the 2005-06 Budget to \$352,000.

From the 2007 land tax year, land tax liabilities will be calculated on the basis of average land values for the past three years. Prior to the change, land tax in 2007 would have been based on the valuation as at 1 July 2006. Now the valuation for land tax purposes in 2007 will be the average of the 1 July 2004, 1 July 2005 and 1 July 2006 valuations. Consistent with the averaging of land values, the threshold will also be based on a three year average of annual amounts, which will continue to be indexed in line with state-wide movements in land values. In addition, each year's average threshold will be at least equal to the previous year's threshold.

In the 2006-07 Budget Speech, the Government announced measures to address the High Court decision on land tax payable by unit trusts. For family unit trusts holding land prior to the High Court decision, the Government will continue to allow access to the tax-free threshold, provided that land holdings have a value of no more than \$1 million. In addition, all unit trusts previously taxed as special trusts for the 2006 land tax year have until 31 December 2007 to restructure their holdings into fixed trusts, allowing them to retain access to the tax-free threshold, without incurring State taxes on the restructuring transaction.

Club Gaming Machine Duty – the following revised duty rates will apply from 1 September 2006 for the period 2006-07 to 2011-12:

Table 1: Annual Club Gaming Machine Duty Rates ^(a)

Marginal rates from 1 September (%):	Annual Revenue Range (\$)						
	Up to 200,000	200,001 to 1,000,000	1,000,001 to 5,000,000	5,000,001 to 10,000,000	10,000,001 to 20,000,000	20,000,001 and above	
		Clubs earning up to \$1,000,000	Clubs earning \$1,000,001 and over ^(b)				
2006	0.0	10.0	10.0	21.0	25.5	27.7	27.7
2007	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2008	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2009	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2010	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2011	0.0	0.0	10.0	21.0	26.0	29.0	30.9

(a) For gaming revenue higher than \$1,000,000, rates shown are before the 1.5 percentage point Community Development and Support Expenditure (CDSE) Scheme duty rate reduction. Under the CDSE Scheme, marginal duty rates on gaming revenue above \$1,000,000 are reduced by 1.5 percentage points if clubs contribute 1.5 per cent of gaming revenue in excess of \$1 million to eligible community projects.

(b) For clubs earning gaming revenue above \$1,000,000 a year from 1 September 2007 the benefit of the tax-free threshold in the \$200,000 to \$1,000,000 revenue range will be withdrawn dollar for dollar as gaming revenue exceeds \$1,000,000, with complete withdrawal when revenue reaches \$1,800,000.

The rates shown in **Table 1** are marginal tax rates so that, for example, a club with gaming revenue of \$4 million a year from 1 September 2006 will pay no tax on the first \$200,000 of revenue, 10% on income in the range \$200,000 to \$1 million and 21% on revenue above \$1 million.

Payroll Tax – introduction of a Rebate Incentive Scheme for small and medium sized businesses with an annual eligible payroll of up to \$3,000,000 establishing or expanding in above-average unemployment regions of New South Wales. From 1 July 2006, these businesses will be eligible for a full payroll tax rebate for the first three years, a two-thirds rebate in year four and a one-third rebate in year five.

The rebate will be open to applicants for a period of three years from 1 July 2006 to 30 June 2009. To be eligible, businesses must be required to pay payroll tax in New South Wales for the first time in the year of application, either because they are start-up businesses, businesses relocating from interstate or overseas, or businesses expanding their payroll and becoming liable for payroll tax for the first time.

Other Taxes - New South Wales has established a timetable to abolish the following duties:

- Hire of goods duty from 1 July 2007;
- Lease duty from 1 January 2008;
- Unquoted marketable securities duty from 1 January 2009;
- Mortgage duty in two equal tranches, halving the rate from 1 January 2010 and abolishing entirely from 1 January 2011; and
- Transfer duty on non-land business assets from 1 July 2012.

VICTORIA

- **Land Tax** - for the 2007 land tax year the changes include:
- Cuts to the following middle land tax rates:
- The 1% rate (starting at \$900,000) will be cut to 0.8%;
- The 1.5% rate (starting at \$1.19 million) will be cut to 1.2%; and
- The 2.25% rate (starting at \$1.62 million) will be cut to 1.8% ;
- Bringing forward the previously announced cuts to the top land tax rate, giving a top rate of 3% from 2007 onwards.

These top and middle rate cuts will also flow through to the special trusts land tax rate scale while keeping in place the unique aspects of that scale (i.e. the \$20,000 tax-free threshold, the surcharge of 0.375%, and the tapering off of the surcharge between \$1.62 million and \$2.7 million) and:

- Again capping land tax increases at 50% in 2007 with respect to the same landholdings;
- Allowing taxpayers to appeal their land valuations upon receipt of their land tax assessment in all years by bringing forward the use of land valuations by one year; and
- Eliminating the use of indexation factors which are currently used to adjust valuations across entire municipalities in non-valuation years.

This will mean that land tax will now always be levied on the actual valuation of individual properties and land tax liabilities will generally remain unchanged every second year with respect to the same landholdings.

Payroll Tax - The payroll tax rate will be cut from 5.25% to 5.15% from 1 July 2006, it will then be cut to 5.05% from 1 July 2007, and further to 5% from 1 July 2008.

Conveyance Duty Concessions

Concession Cardholders - From 30 May 2006, a full stamp duty concession will be available to eligible pensioners or concession cardholders purchasing property valued up to \$300,000, with a partial concession available up to \$400,000.

Conveyance Duty Concessions for First Home Buyers with Families - From 30 May 2006, a full stamp duty concession in lieu of the First Home Bonus will be available when first home owners with families purchase property valued up to \$150,000, with a partial concession available up to \$200,000. Eligible first homebuyers with families have the choice between this exemption and the First Home Bonus. For properties valued between \$122,342 and \$167,811, the duty exemption for first homebuyers with families provides a greater saving than the Bonus.

Conveyance Duty Reduction for Home Purchases - From 1 January 2007, the 6% marginal tax rate will be reduced to 5% for home purchases valued between \$115,000 and \$400,000. In addition, purchases of homes valued between \$400,000 and \$500,000 will receive a \$2,850 flat reduction in duty.

First Home Bonus - The \$3,000 First Home Bonus is increased to \$5,000 where the property is a newly constructed home. This is to apply for eligible transactions made on or after 1 January 2007.

First home buyers have the choice between either the conveyance duty reduction for home purchases or the First Home Bonus. However, the Bonus will always be more generous for first home buyers (at \$3,000 or \$5,000 compared with a maximum duty reduction of \$2,850).

Congestion Levy – From 1 January 2007, the levy will increase to \$800 per annum per liable car parking space in Melbourne CBD and the surrounding areas of Southbank, St Kilda Road, Docklands and East Melbourne.

Other Taxes - Rental business duty is to be abolished from 1 January 2007.

QUEENSLAND

Transfer Duty

- From 1 July 2006, rates of duty payable on property transfers increased for transfers with dutiable values above \$500,000. At the same time, the threshold for the principal place of residence (PPR) concession increased from \$300,000 to \$320,000.
- The new standard transfer duty rate schedule is presented in the table below.

Table 2: New Transfer Duty Schedule

<i>On this part of the consideration or value</i>	<i>Previous (%)</i>	<i>New (%)</i>
\$0 - \$20,000	1.5	1.5
\$20,001 - \$50,000	2.25	2.25
\$50,001 - \$100,000	2.75	2.75
\$100,001 - \$250,000	3.25	3.25
\$250,001 - \$500,000	3.50	3.50
\$500,001 - \$700,000	3.75	4.00
\$700,001+	3.75	4.50

- From 1 January 2007 the transfer duty concession for first home buyers will be extended. No transfer duty will be payable for the purchase of a first home valued up to \$320,000 (currently \$250,000). A \$3,200 rebate applies above \$320,000, phasing out at \$500,000.
- From 1 January 2007 a new first home owner transfer duty concession will be available for the purchase of vacant land. Providing the other eligibility criteria are satisfied, first home owners who purchase a vacant block of land to build their first home:
 - will not be liable for duty where the value of the land is up to \$150,000; and
 - will be better off where the value of the land is up to \$300,000.

Payroll Tax

- From 1 July 2006, the payroll tax exemption threshold increased from \$850,000 to \$1 million of employers' annual Australian payrolls, and the maximum payroll at which taxpayers receive a deduction increased from \$3.4 million to \$4 million.

Land Tax

- From 2006-07, the land tax tax-free threshold for resident individuals has been increased from the \$450,000 to \$500,000. The marginal rate was also increased slightly for land holdings valued between \$2 million and \$3 million.
- The new land tax rate schedule is presented in **Table 3** following.

Table 3: Land tax schedules for 2006-07 – resident individuals

<i>Unimproved Land Value</i>	<i>Previous</i>	<i>Unimproved Land Value</i>	<i>New</i>
\$450,000 - \$749,999	\$400 + rate 0.70%	\$500,000 - \$749,999	\$500 + rate of 0.70%
\$750,000 - \$1,249,999	\$2,500 + rate 1.45%	\$750,000 - \$1,249,999	\$2,250 + rate 1.45%
\$1,250,000 - \$1,999,999	\$9,750 + rate 1.50%	\$1,250,000 - \$1,999,999	\$9,500 + rate of 1.50%
\$2,000,000 - \$2,999,999	\$21,000 + rate 1.65%	\$2,000,000 - \$2,999,999	\$20,750 + rate 1.675%
\$3,000,000 and above	Rate 1.25% on full value	\$3,000,000 and above	Rate 1.25% on full value

Note: Rates are marginal rates unless otherwise specified.

Land rich duty and transfer duty relating to land holding entities

- The duty provisions relating to acquisitions of majority interests in land rich corporations and certain land holding trusts have been strengthened. The land component threshold of a land rich corporation's total assets has been reduced from the current 80% to 60%.
In addition, the acquisition trigger has been adjusted from an interest of 'more than 50%' to '50% or more' for both land rich corporations and certain land holding trusts.
- These changes apply to acquisitions made or agreed to be made on or after 16 June 2006.

Gaming Machine Taxes

- The Major Facilities Levy, introduced in 2001 to finance major sporting and cultural developments, has been renamed the Health Services Levy from 1 July 2006 and will accrue revenue for health services. The Health Services Levy, as has been the case with the Major Facilities Levy, will only apply to hotels with monthly metered wins over \$100,000. The applicable levy rates will not be changed.
- The Statewide Cap on Hotel Gaming Machines, which was introduced in May 2001, will increase from 18,843 to 20,000 over time subject to legislative provisions and Queensland Gaming Commission determinations. This is reflective of population movements since 2001.

Other Taxes

- Lease duty and credit business duty were abolished from 1 January 2006

The following duties will be progressively abolished:

- Hire duty and marketable securities duty from 1 January 2007;
- 50% of mortgage duty from 1 January 2008, with full abolition from 1 January 2009; and
- 50% of transfer duty on core business assets from 1 January 2010, with full abolition from 1 January 2011.

WESTERN AUSTRALIA

Land Tax

- The lowest three land tax thresholds increased on 1 July 2006, with the \$130,000 threshold increasing to \$150,000, the \$290,000 threshold increasing to \$390,000 and the \$750,000 threshold increasing to \$875,000.
- Increased the 12 month land tax exemption period for the construction of new residences to two years, effective from 1 July 2006.

Conveyance Duty

- The first home buyer stamp duty concession has been extended to subsequent purchases of interests under a share equity arrangement.
- Transfers from a bankrupt to the creditors upon bankruptcy are exempt from conveyance duty.
- The liable party for stamp duty on gifts transferred from the donor to the donee (or recipient) of the gift.

Other Taxes

The following taxes will be progressively abolished over four years:

- Mortgage Duty rates were halved on 1 July 2006 and will be fully abolished on 1 July 2008.
- Hire of Goods Duty abolished from 1 January 2007.
- Conveyance Duty on Non-Real Business Property abolished from 1 July 2010.

Other measures

- Parents or other family members who own a second property that is used to provide independent principal place of residence accommodation for disabled children are exempt from land tax on that property.

SOUTH AUSTRALIA

Minor Stamp Duties – With effect from 1 July 2006, a range of minor stamp duties will be abolished on deeds, documents registering changes to trustees and a number of very specific transactions where a fixed \$10 and \$4 stamp duty fee previously applied.

Other Taxes

Mortgage Duty – Remaining mortgage duty will be phased out between 1 July 2007 and 1 July 2009. Mortgage duty rates will be reduced by one-third from 1 July 2007, by a further one-third from 1 July 2008 and will be abolished with effect from 1 July 2009.

Rental Duty – Rental Duty will be phased out between 1 July 2007 and 1 July 2009. Rates will be reduced by one-third from 1 July 2007, by a further one-third from 1 July 2008 and will be abolished with effect from 1 July 2009.

Conveyance Duty (also known as Transfer Duty) – Stamp duty rates on non-realty property transfers will be halved from 1 July 2009 and fully abolished with effect from 1 July 2010.

Non-quoted Marketable Securities – Stamp duty rates on transfers of non-quoted marketable securities will be halved from 1 July 2009 and fully abolished with effect from 1 July 2010.

TASMANIA

Betting Exchanges

- In late 2005, the Tasmanian Government licensed Australia's first betting exchange operator.
- The holder of a Tasmanian Gaming Licence with a Betting Exchange endorsement must pay:
 - An annual licence fee (\$423,500 in 2006-07);
 - Tax at 10% of commission in respect of brokered wagering events outside Australia, paid monthly;
 - Tax at 15% of commission in respect of brokered wagering events within Australia, paid monthly; and
 - A product levy of 20% of total commission received from Australian racing each month.

Previously announced measures:

Land Tax

- A reduction in the number of steps on the land tax scale from five to four.
- An increase in the exemption threshold from \$15,000 to \$25,000, the second threshold from \$99,999 to \$349,999, and the third threshold from \$499,999 to \$749,999, effective from 1 July 2005.

Transfer Duty

- Permanently extended the First Home Buyer Duty Concession available for the purchase of a first home where contracts are entered into on or after 20 May 2004. Duty relief on transfer duty is available up to a maximum of \$4,000 for first home buyers who qualify for the First Home Owner Grant Scheme (FHOGS) and are purchasing a property up to the value of \$350,000. This assistance is in addition to the \$7,000 grant available under the FHOGS.
- Introduced the First Home Buyer Duty Refund which applies to contracts for the purchase of land, on which a first home is subsequently built, entered into after 20 May 2004. These land owners may apply for a duty refund of up to \$2,400 upon satisfaction of the requirements for a grant under the FHOGS in relation to a first home constructed upon land that was purchased with a dutiable value of up to \$175,000. Land owners have two years to complete the construction of the first home from the date of agreement to purchase the land and a subsequent three months to apply for the duty refund.
- Duty on non-real-property business conveyances to be abolished from 1 July 2008.

Mortgage Duty – Halving mortgage duty from 1 July 2006, with the duty to be abolished from 1 July 2007.

Debits Duty – Abolished from 1 July 2005, including duty on credit card transactions.

NORTHERN TERRITORY

Payroll Tax

- From 1 July 2006, the general exemption threshold increased from \$1 million to \$1.25 million.
- Leading up to the 2005 Northern Territory election, the Government announced that it would reduce the payroll tax rate from 6.2% to 5.9% during its next term in government.

Conveyance Duty (also known as Transfer Duty in other jurisdictions)

- The application of the stamp duty land rich provisions was extended to acquisitions of interests in private unit trusts of 20% or greater.
- The range of unit trusts subject to the stamp duty land rich provisions was broadened by redefining the criteria that determine whether a trust falls within those provisions.
- Interests in subsidiaries of 20% or more are now allowed to be counted for the purpose of determining the value of land to which a company or unit trust is entitled under the stamp duty land rich provisions.

Other Taxes

Lease duty

- Stamp duty on rent paid for the grant and renewal of leases and franchises was abolished from 1 July 2006. Stamp duty will continue to be payable at conveyance rates for certain lease and franchise transactions that are similar to conveyances of dutiable property, including the conveyance of a lease or franchise and the grant of a lease where a premium or only nominal consideration is paid.
- **Unquoted Marketable Securities Duty** - duty on unquoted marketable securities was abolished from 1 July 2006.
- **Hiring duty** - Proposed to be abolished from 1 July 2007; and
- **Transfer duty** – On core business assets, which excludes land, is proposed to be abolished from 1 July 2009.

AUSTRALIAN CAPITAL TERRITORY

Fire and Emergency Services Levy - The Fire and Emergency Services Levy introduced as part of the 2006-07 Budget is imposed on all residential, rural and commercial properties from 1 July 2006 to help cover the cost of providing fire and emergency services to the community.

Residential and rural properties are charged a fixed levy of \$84 per annum per property. For rateable commercial properties, the levy is imposed as a percentage (0.4875%) of the average unimproved land value (AUV) of the property that exceeds the threshold of \$22,000.

Pensioners who are currently eligible for a general rates pensioner rebate receive a rebate of 50% of the Fire and Emergency Services Levy.

The amount of the levy is billed and shown as part of the annual rates assessment notice issued to all property owners.

Ambulance Levy - From 1 January 2007, the ambulance levy imposed on private health insurance funds will increase. The increase is to help cover the cost of providing ambulance services. The relevant amount is \$1.72.

Home Buyer Concession – On 1 January 2006 and 1 July 2006 the property and vacant block thresholds were adjusted.

Motor Vehicle Duty – Commencing on 18 May 2006 the cost of modifications to motor vehicles to accommodate the needs of people with a disability will be exempt from duty. In these cases, the cost of vehicle modifications made so an owner with a disability can drive the vehicle, or so that the owner can transport a person with a disability, are excluded from the dutiable value of the motor vehicle.

Payroll Tax

- Commencing on 1 June 2006 approved Group Training Organisations are exempt from paying payroll tax on the wages of trainees and apprentices for the full term of an approved training contract, which can be up to four years.
- Commencing on 1 July 2006 the *Payroll Tax Act 1987* requires an employer to register within 7 days after the end of the month in which they become liable to payroll tax (when their wages paid or payable exceed the monthly ACT payroll tax threshold, currently \$104,166.67). The employer is also required to lodge a return and pay their payroll tax in respect of that month and subsequent months.

This amendment formalises the current practice and will not create additional paperwork for current payroll taxpayers who will be deemed to be registered under the new provisions. It is an offence not to register for ACT payroll tax.

Land Tax and Rates

- From 1 July 2005 new land value thresholds and marginal rates apply for land tax as follows:

Table 4: Residential Properties

AUV up to \$75,000	0.60%
AUV from \$75,001 to \$150,000	0.89%
AUV from \$150,001 to \$275,000	1.15%
AUV of \$275,001 and above	1.40%

AUV – Averaged Unimproved Value

Table 5: Commercial Properties

AUV up to \$150,000	0.89%
AUV from \$150,001 to \$275,000	1.25%
AUV of \$275,001 and above	1.59%

AUV – Averaged Unimproved Value

- From 2 June 2006 the Commissioner for ACT Revenue may apply to a court for an order to sell a property for the non-payment of rates and/or land tax on it and other properties owned by the same owner.

- From 2 June 2006 the Commissioner may defer an eligible residential ratepayer's liability to pay rates without an application from the ratepayer if the Commissioner is satisfied there are exceptional circumstances.
This extends existing power to defer payment on application.

Definition of General Insurer - Commencing on 18 May 2006, the definitions of *general insurer* and *insurer*, for the purposes of the *Duties Act 1999*, have been amended to clarify which insurers are required to register with the Commissioner for ACT Revenue. The amendments maintain consistency with the *Insurance Act 1973* (C'wlth), which requires general insurers to be 'authorised', not 'registered'.

Other Taxes

- Commencing 1 July 2006 duty will be no longer chargeable on transfers and transactions involving non-real core business assets: the goodwill of a business; intellectual property; and a statutory licence or permission under Commonwealth or Territory law.
In addition, partnership interests and goods in the ACT will now only be dutiable property where they include, or are dependent on, an arrangement that includes land, a crown lease, land use entitlements, unquoted marketable securities or units in a unit trust.
Transfers and transactions involving partnership interests and goods will not be liable for duty on goodwill, intellectual property and statutory licences or permissions. Duty is also abolished on franchise arrangements, except for long-term franchises (longer than 30 years) where existing conveyance duty is retained as an anti-avoidance measure.
- The Utilities Network Facilities Tax commences on 1 January 2007.
It is an annual charge based on ownership of a network facility at any time in the year ending 31 March.
The tax is paid by return to be lodged by 30 May each year.
The rate for 2007 is expected to be determined by 1 January 2007.
- Further tax reform was announced in the 2005-06 ACT Budget.
Legislation has been passed to abolish duty on:
 - rental arrangements on 1 July 2007;
 - leases on 1 July 2009; and
 - non-quotable marketable securities on 1 July 2010.

INTERSTATE COMPARISON OF TAXES

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
PAYROLL TAX								
Basic Flat Rate:	6.00%	5.15%	4.75%	5.50%	5.50%	6.10%	6.20%	6.85%
Method of calculation of Tax:	Single marginal rate.	Single marginal rate.	Deduction System.	Single marginal rate.	Single marginal rate.	Single marginal rate.	Single marginal rate.	Single marginal rate.
Tax Scale and Small Business Concession:	First \$600,000 exempt.	First \$550,000 exempt. (5.05% from 1 July 2007 and 5.0% from 1 July 2008)	First \$1,000,000 exempt (from 1 July 2006). For payrolls \$1,000,000 up to \$4.0m, deduction of \$1,000,000 reducing by \$1 for every \$3 payroll exceeds \$1,000,000. No deduction for payrolls of \$4.0m or more.	First \$750,000 exempt.	First \$504,000 exempt.	First \$1,010,000 exempt.	First \$1,250,000 exempt. Committed to reducing the payroll tax to 5.9% during the current term of the Govt. No schedule for reduction announced as yet.	First \$1,250,000 exempt.
	Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.	Employer superannuation contributions included in the tax base.	Employer superannuation contribution included in the tax base.	Employer superannuation contribution included in the tax base.	Employer superannuation contributions included in the tax base.
	Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.	Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2001.	Eligible termination payments (not including death benefit eligible termination payments) and the grossed up value of fringe benefits included in the tax base from 1 July 2002.	Eligible termination payments included in the tax base from 1 July 2003.	Eligible termination payments (as defined for income tax purposes) and the grossed up value of fringe benefits included in the tax base from 1 July 2002.	Eligible termination payments and the grossed-up value of fringe benefits included in the tax base from 1 July 2003.	Eligible termination payments included in the tax base from 1 July 2002.	Eligible termination payments and the grossed up value of fringe benefits included in the tax base from 1 July 2002.
	Termination payments to non-executive directors and share plans and share options included in the tax base from 1 July 2003.	From 1 January 2005, employment agencies are liable for payroll tax for their on-hired workers. An exemption from payroll tax applies to wages paid in respect of workers on-hired to a client that is exempt under section 10 of the Pay-roll Tax Act 1971.		Grossed up value of fringe benefits included in the tax base from 1 January 2002.			Grossed up value (type 2 grossed-up rate) of fringe benefits included in the tax base from 1 July 2002.	From 1 July 2005 eligible maternity, adoption and/or primary carer leave is exempt.
								From 1 July 2005 tax base includes employer contributions to employee share schemes, and eligible termination payments.
								Commencing on 1 June 2006 approved not-for-profit Group Training Organisations are exempt from paying payroll tax on the wages of trainees and apprentices for the full term of an approved training contract, which can be up to four years.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Reference Period:	Receipts relate to the previous month's payroll. The July return includes an annual reconciliation.	Receipts relate to the previous month's payroll.	Receipts relate to the previous return period's payroll (usually monthly).	Receipts relate to the previous month's payroll, including superannuation and non-remote fringe benefits.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.	Receipts relate to the previous month's payroll.
TAXES ON FINANCIAL TRANSACTIONS								
TRANSFER DUTY (Also known as Contracts & Conveyances Duty)								
Tax Scale: Marginal rates are applied per \$100 or part of the excess above the lower limit of the range unless explicitly specified. Rate for the highest value range is <u>underlined</u> .	<p><u>For Non-Residential Property</u></p> <p>\$0-\$14,000: 1.25% (min \$2)</p> <p>\$14,001-\$30,000: \$175+1.50%</p> <p>\$30,001-\$80,000: \$415+1.75%</p> <p>\$80,001-\$300,000: \$1,290+3.50%</p> <p>\$300,001-\$1,000,000: \$8,990+4.50%</p> <p>Over \$1,000,000: \$40,490 + <u>5.50%</u></p> <p>From 1 June 2004</p> <p><u>For Residential Property</u></p> <p>\$0-\$14,000: 1.25% (min \$2)</p> <p>\$14,001-\$30,000: \$175+1.50%</p> <p>\$30,001-\$80,000: \$415+1.75%</p> <p>\$80,001-\$300,000: \$1,290+3.50%</p> <p>\$300,001-\$1,000,000: \$8,990+4.50%</p> <p>\$1,000,000 \$3,000,000: \$40,490 + 5.50%</p>	<p>\$0-\$20,000: 1.40%</p> <p>\$20,001-\$115,000: \$280 plus 2.40% of dutiable value that exceeds \$20,000</p> <p>\$115,001-\$870,000: \$2,560 plus 6.00% (5.00% from January 2007) of dutiable value that exceeds \$115,000</p> <p>Over \$870,000: <u>5.50%</u> of total value.</p>	<p>\$0-\$20,000: 1.50%</p> <p>\$20,001-\$50,000: \$300+2.25% of dutiable value exceeding \$20,000</p> <p>\$50,001-\$100,000: \$975+2.75% of dutiable value exceeding \$50,000</p> <p>\$100,001-\$250,000: \$2,350+3.25% of dutiable value exceeding \$100,000</p> <p>\$250,001-\$500,000: \$7,225+3.50% of dutiable value exceeding \$250,000</p> <p>\$500,001-\$700,000: \$15,975+4.0% of dutiable value exceeding \$500,000</p> <p>Over \$700,000: \$23,975+<u>4.5%</u> of dutiable value exceeding \$700,000.</p> <p>Transfer duty on core business assets to be 50% abolished on 1 January 2010 and fully abolished on 1 January 2011.</p>	<p>\$0-\$80,000: 2.00%</p> <p>\$80,001-\$100,000: \$1,600+3.00%</p> <p>\$100,001-\$250,000: \$2,200+4.00%</p> <p>\$250,001-\$500,000: \$8,200+5.00%</p> <p>Over \$500,000: \$20,700+<u>5.40%</u> of dutiable value exceeding \$500,000.</p> <p>Duty on non-real business property will be abolished from 1 July 2010.</p>	<p>\$0-\$12,000: 1.00%</p> <p>\$12,001-\$30,000: \$120+2.00%</p> <p>\$30,001-\$50,000: \$480+3.00%</p> <p>\$50,001-\$100,000: \$1,080+3.50%</p> <p>\$100,001-\$200,000: \$2,830+4.00%</p> <p>\$200,001-\$250,000: \$6,830+4.25%</p> <p>\$250,001-\$300,000: \$8,955+4.75%</p> <p>\$300,001-\$500,000: \$11,330+5.00%</p> <p>Over \$500,000: \$21,330+<u>5.50%</u></p> <p><u>From 1 July 2009</u> Stamp duty rates halved for non-real property transfers.</p> <p><u>From 1 July 2010</u> Stamp duty abolished for non-real property transfers.</p>	<p>\$0-\$1,300: \$20</p> <p>\$1,301-\$10,000: 1.50% of dutiable value</p> <p>\$10,001-\$30,000: \$150+2.00% of dutiable value exceeding \$10,000</p> <p>\$30,001-\$75,000: \$550+2.50% of dutiable value exceeding \$30,000</p> <p>\$75,001-\$150,000: \$1,675+3.00% of dutiable value exceeding \$75,000</p> <p>\$150,001-\$225,000: \$3,925+3.50% of dutiable value exceeding \$150,000</p> <p>Over \$225,000: \$6,550+<u>4.00%</u> of dutiable value exceeding \$225,000</p>	<p>\$0-\$500,000: Duty calculated by the formula: $D=(0.065V^2)+21V$ Where D = duty payable in \$ V = (total value/1000)</p> <p>Over \$500,000: <u>5.40%</u> of total value.</p> <p>To be abolished from 1 July 2009, stamp duty on the conveyance of "core business asset", not including land.</p>	<p>\$0-\$100,000: \$20 or \$2.00 per \$100 whichever is greater.</p> <p>\$100,001-\$200,000: \$2,000+\$3.50 per \$100 or part thereof.</p> <p>\$200,001-\$300,000: \$5,500+\$4.00 per \$100 or part thereof.</p> <p>\$300,001-\$500,000: \$9,500+\$5.50 per \$100 or part thereof.</p> <p>\$500,001-\$1,000,000: \$20,500+\$5.75 per \$100 or part thereof.</p> <p>Over \$1,000,000: \$49,250+<u>\$6.75</u> per \$100 or part thereof.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
TRANSFER DUTY (continued)	<p>Over \$3,000,000: \$150,490 + 7.0%</p> <p>Liability includes contents of buildings.</p> <p>Various exemptions are available.</p> <p><u>Non-Real Business Property</u></p> <p>Transfer duty on non-land (non-real property) business conveyances to be abolished from 1 July 2012.</p>				<p><u>Gaming Machine Surcharge</u></p> <p>Effective from 28 November 2002:</p> <p>Gaming Machine Surcharge applies to the transfer of ownership of a gaming business.</p> <p>Surcharge rate: 5% of annual net gambling revenue of the gaming venue.</p>	<p><u>Non-Real Business Property</u></p> <p>Conveyance duty on non-real-property business conveyances to be abolished from 1 July 2008.</p>		<p><u>Non-Real Business Property</u></p> <p>Commencing 1 July 2006, duty will no longer be chargeable on transfers and transactions involving the goodwill of a business, intellectual property and a statutory licence or permission under Commonwealth and Territory law.</p> <p>Up to 30 June 2006: If the value of business assets is \$1m or more then the duty rate is \$6,000 + \$5.50 per \$100 or part thereof over \$1m.</p> <p>Up to 30 June 2006: If the value of business assets is less than \$1m, then the rate of duty is \$0.60 per \$100 or part thereof.</p>
Reference Period:	Payments are due within 3 months of when a transfer of dutiable property occurs or within 3 months of execution of an instrument transferring dutiable property.	Payments are due within 3 months of execution of instrument.	Payments are generally due within 30 days of the date of assessment.	Documents to be lodged within 3 months of execution and payment required within 3 months of the issue of the assessment notice.	Payments due within 2 months of execution of instrument.	Payments due within 3 months of incurring the liability to pay duty.	Payments due within 60 days of instrument being executed, except for eligible conditional agreements where payment is due from the earliest of: a) 60 days upon which all relevant conditions are satisfied; b) 60 days from date conveyee has right to possession of property; c) 60 days from a sub sale; d) date specified by written notice by the Commissioner; e) i) 24 months after execution for off the plan or subdivision agreement; or ii) 12 months after agreement first executed.	Documents to be lodged and payment required within 90 days of the liability arising.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Home Purchase Assistance:	<p>First Home Plus Scheme</p> <p>(Effective after midnight on 3 April 2004)</p> <p>For first homes</p> <p>Up to \$500,000: Nil</p> <p>\$500,001-\$600,000: 22.49% less \$112,450</p> <p>For vacant land</p> <p>Up to \$300,000: Nil</p> <p>\$300,001-\$450,000: 10.49% less \$31,470.</p> <p>Full tax rates apply above the upper threshold.</p>	<p>For Concession Card Holders – from 30 May 2006, full exemption for properties valued up to \$300,000 and a partial exemption for properties valued between \$300,000 and \$400,000.</p> <p>From 1 May 2004, first homebuyers who qualify for the \$7,000 First Home Owner Grant, will qualify for a \$5,000 First Home Bonus until 31 December 2005 (subject to a price cap of \$500,000).</p> <p>For home purchases between 1 January 2006 and 30 June 2007, a \$3,000 First Home Bonus will be available (subject to a price cap of \$500,000).</p> <p>The first homebuyers with families concession provides a full stamp duty concession in lieu of the First Home Bonus on property valued up to \$150,000 with a partial concession up to \$200,000.</p>	<p>For first homes</p> <p>In addition to the homes concession (below):</p> <p>Where the unencumbered value of home is \$250,000 or less – up to \$2,500 rebate.</p> <p>Where the unencumbered value of home is \$250,001-\$500,000 and consideration not less than the unencumbered value: \$2,500 rebate which reduces by \$100 for every \$10,000 above \$250,000.</p> <p>From 1 January 2007, where the unencumbered value of home is \$320,000 or less – up to \$3,200 rebate, phasing out between \$320,000 and \$500,000.</p> <p>Where unencumbered value above \$500,000 – no additional concession beyond home concession.</p> <p>For Homes (not first)</p> <p>Concessional rate of 1% for values up to \$320,000 plus scheduled transfer duty on the excess.</p> <p>From 1 January 2007, a new concession will be available for the purchase of vacant land to build a first home. An exemption will apply on land up to the value of \$150,000 with a partial concession up to \$300,000.</p>	<p>The purchaser of a small business or principal place of residence valued at less than \$100,000 is entitled to a concessional rate of duty of 1.5%. The concessional rate phases out between \$100,000 and \$200,000.</p> <p>First home buyers whose home purchases are below \$250,000 are exempt from conveyance duty. The exemption phases out between \$250,000 and \$350,000.</p> <p>First home buyers who buy vacant land valued at \$150,000 or less are exempt from conveyance duty. The exemption phases out between \$150,000 and \$200,000.</p>	<p>For first homes</p> <p>100% concession on the purchase of a first home up to \$80,000.</p> <p>For first home purchases between \$80,000 and \$100,000, the concession rate reduces by 2.5% for each \$1,000 increase in property value above \$80,000.</p> <p>For first home purchases between \$100,000 and \$150,000 the concession rate is 50%.</p> <p>Thereafter the concession reduces by \$24 for each \$1,000 of property value in excess of \$150,000 and phases out completely above \$250,000.</p> <p>A rebate of up to \$1,500 is available in respect of home units in the City of Adelaide, regardless of the underlying nature of the title, but is restricted to new dwellings on allotments of 350 square metres or less.</p>	<p>Duty on first homes valued \$120,000 or less can be paid by instalments over a two year interest free period.</p> <p>From 20 May 2004, first home owners that qualify for the First Home Owner Grant Scheme (FHOGS):</p> <p>In relation to the purchase of a property up to the value of \$350,000, will qualify for duty relief on transfer duty up to a maximum of \$4,000;</p> <p>or</p> <p>In relation to the construction of a first home upon land purchased with a dutiable value of up to \$175,000, may apply for a duty refund of \$2,400.</p> <p>Land owners have two years to complete the construction of the first home from the date of agreement to purchase the land and a subsequent three months to apply for the duty refund.</p> <p>This assistance is in addition to the \$7,000 grant available under the FHOGS.</p>	<p>All first homes (regardless of value) receive concession of duty on first \$225,000.</p> <p>For principal place of residence (not first home), duty is reduced by maximum of \$2,500.</p>	<p>Home Buyers:</p> <p>\$20 duty for eligible home buyers where purchase price or value of property, whichever is the greater, does not exceed \$285,000.</p> <p>Graduated concession where value of property falls between \$285,000 & \$326,000 – rate of duty is \$26.66 for each \$100 or part thereof by which value exceeds \$285,000.</p> <p>Land Buyers:</p> <p>\$20 duty for eligible home buyers where purchase price or value of land, whichever is the greater, does not exceed \$158,400.</p> <p>Graduated concession where value of property falls between \$158,400 & \$180,000 – rate of duty is \$22.22 for each \$100 or part thereof by which value exceeds \$158,400.</p> <p>Income threshold:</p> <p>Gross household income less than \$100,000 pa for all applicants.</p> <p>The threshold increases by \$3,330 pa for each dependent child to a maximum of \$116,650.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE REGISTRATION DUTY (Based on the dutiable value of the vehicle being the greater of the consideration given or the market value at the time of the duty is payable)	\$3.00 per \$100, or part, except for Passenger Vehicles* \$1,350+\$5.00 per \$100, or part, of the dutiable value of the motor vehicle in excess of \$45,000. * a vehicle: a) with a dutiable value of not less than \$45,000, and b) that is constructed primarily for the carriage of not more than 9 occupants, including a sedan, station wagon, coupe, convertible, four wheel drive vehicle with seats and windows, two wheel drive panel van with seats and windows, three wheel car, forward control vehicle passenger vehicle, small bus (seating not more than 9 persons, including the driver), motor home, and snow vehicle, but not including: a motor cycle (with or without a side car), large bus (seating more than 9 persons, including a driver), hearse or invalid conveyance.	<u>Passenger Vehicles</u> \$0-\$35,000: \$5.00 per \$200 or part. \$35,001-\$45,000: \$8.00 per \$200 or part. Over \$45,000: \$10.00 per \$200 or part. <u>Other Vehicles</u> (Including Non Passenger) \$5.00 per \$200 or part. <u>Previously Registered Vehicles</u> \$8.00 per \$200 or part.	\$2.00 per \$100 or part thereof of value <u>Special vehicles (as defined)</u> Flat rate of \$25	<u>New Heavy Vehicles</u> 3.0% Max duty \$12,000 <u>Used Heavy Vehicles</u> \$0-\$15,000: 2.5% \$15,001-\$40,000: 2.5%-5.0% Over \$40,000: 5.0% flat. Max duty \$20,000 <u>Other Vehicles</u> \$0-\$15,000: 2.75% \$15,001-\$40,000: 2.75%-6.50% Over \$40,000: 6.50% flat.	\$0-\$1,000: \$1 per \$100 (min \$5) or part \$100. \$1,001-\$2,000: \$10+\$2 per \$100 or part \$100 above \$1,000. \$2,001-\$3,000: \$30+\$3 per \$100 or part \$100 above \$2,000. Over \$3,000: \$60+\$4 per \$100 or part \$100 above \$3,000. Except for commercial vehicles where the rate is: 0-\$1,000: \$1 per \$100 (min \$5) or part \$100. \$1,001-\$2,000: \$10+\$2 per \$100 or part \$100 above \$1,000. Over \$2,000: \$30+ \$3 per \$100 or part \$100 above \$2,000.	<u>Passenger vehicles</u> Under \$600: \$20.00 \$600-\$34,999: \$3.00 per \$100 or part. \$35,000-\$40,000: \$1,050+\$11 per \$100 or part in excess of \$35,000. Over \$40,000: \$4.00 for each \$100 or part of \$100 of the value of the vehicle. <u>Vehicles subject to manufacturers fleet discount</u> \$3.50 per \$100 <u>All Other Vehicles</u> Under \$600: \$20.00 Over \$600: \$3.00 per \$100 or part.	\$3.00 per \$100 or part.	<u>Passenger Vehicles</u> Under \$45,000: \$3.00 per \$100 or part thereof. \$45,000 or over: \$1,350+\$5 for each \$100 or part thereof in excess of \$45,000. <u>All Other Vehicles</u> \$3.00 per \$100 or part thereof.
Reference Period:	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due at the time of application or transfer of vehicle registration.	Payments are due at the time of application to register, or transfer registration of, a vehicle.	Payments are due within 14 days of exchange.	Payments are due within 14 days of exchange.	Duty is payable at the time the motor vehicle is registered or transferred.	Payments are due within 14 days of transfer or issue.	Due at time of application for registration or transfer of registration.

DEBITS TAX (levied on debits to accounts upon which cheque drawing facilities are provided)	Abolished 1 January 2002.	Abolished 1 July 2005.	Abolished 1 July 2005.	Abolished 1 July 2005.	Abolished 1 July 2005.	Abolished 1 July 2005.	Abolished 1 July 2005.	Abolished 1 July 2005.
ELECTRONIC BANKING DUTY	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Abolished 1 July 2005	Not imposed.
CREDIT CARD TRANSACTION DUTY	Not imposed.	Not imposed.	Abolished 1 August 2004.	Not imposed.	Not imposed.	Abolished 1 July 2005.	Not imposed.	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>SHARE TRANSFER DUTY (MARKETABLE SECURITY DUTY)</p> <p>Unless otherwise stated the purchaser is liable for off-market transactions.</p> <p>Reference Period:</p>	<p><u>On Market Transactions</u> Abolished.</p> <p><u>Off Market Transactions</u> Listed securities (on recognised exchanges) Abolished. Unlisted Securities 60 cents/\$100 (or part). To be abolished 1 January 2009.</p> <p>Payments are due within 3 months of execution of instrument.</p>	<p><u>On Market Transactions</u> Abolished.</p> <p><u>Off Market Transactions</u> Listed transactions Abolished. Unlisted Companies Abolished.</p>	<p><u>On Market Transactions</u> Abolished.</p> <p><u>Off Market Transactions</u> 60 cents/\$100 or part thereof. To be abolished 1 January 2007.</p>	<p><u>On Market Transactions</u> Abolished.</p> <p><u>Off Market Transactions</u> Abolished.</p>	<p><u>On Market Transactions</u> Abolished.</p> <p><u>Off Market Transactions</u> Listed Companies Abolished. Unlisted Companies 60 cents/\$100 or part thereof. <u>From 1 July 2009</u> Stamp duty rates halved <u>From 1 July 2010</u> Abolished.</p> <p>Payments are due within 2 months of execution of instrument.</p>	<p><u>On Market Transactions</u> Abolished.</p> <p><u>Off Market Transactions</u> Listed Companies Abolished. Unlisted Companies Abolished.</p>	<p><u>On Market Transactions</u> Abolished.</p> <p><u>Off Market Transactions</u> Quoted securities Abolished. Unlisted Companies Abolished from 1 July 2006.</p> <p>Payments are due within 60 days of execution of instrument.</p>	<p><u>On Market Transactions</u> Abolished.</p> <p><u>Off Market Transactions</u> Quoted on a stock exchange Abolished. Not quoted on a stock exchange 60 cents/\$100 or part thereof (unless land rich provisions apply). Minimum duty \$20. To be abolished from 1 July 2010.</p> <p>Documents are to be lodged and payment received within 90 days of the liability arising.</p>
<p>MORTGAGES & LOAN SECURITY DUTY (Based on sum secured)</p>	<p>\$0-\$16,000: \$5.00 Above \$16,000: \$5.00 plus \$4.00 per \$1,000 or part of excess. Exemption for additional advances up to \$10,000 in any 12 month period. Exemption applies for the refinancing of loans up to the maximum amount originally secured with the existing lender. Loans refinanced through a different lender are exempt up to the first \$1 million of a loan.</p>	<p>Abolished from 1 July 2004.</p>	<p>40c/\$100 or part thereof. To be 50% abolished from 1 January 2008, fully abolished 1 January 2009.</p>	<p>Home loans: 12.5c/\$100 Other loans: 20c/\$100 Refinancing by homeowners and small business is exempt. Mortgage duty will be abolished from 1 July 2008.</p>	<p>Effective 1 July 2005 <u>Mortgage for owner occupation homes</u> Exempt <u>Refinance mortgages</u> Exempt <u>Other Mortgages</u> \$0-\$400: Exempt \$401-\$6,000: \$10.00 Over \$6,000: \$10+45c/\$100 or part of excess.</p>	<p>Current Rates: \$10,000 and under: \$20.00 Over \$10,000: \$20+17.5c/\$100 or part of excess. To be abolished from 1 July 2007.</p>	<p>Abolished.</p>	<p>Abolished.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MORTGAGES & LOAN SECURITY DUTY (continued)	Duty rate to be halved from 1 January 2010 and abolished from 1 January 2011.				From 1 July 2007 \$10+30c/\$100 or part of excess. From 1 July 2008 \$10+15c/\$100 or part of excess. To be abolished from 1 July 2009.			
Home Purchase Assistance:	First Home Plus Scheme Effective after midnight on 3 April 2004 A full exemption for first home purchases for: <ul style="list-style-type: none">• first homes with property values up to \$500,000, phasing out between \$500,000 and \$600,000• vacant land with values up to \$300,000 phasing out between \$300,000 and \$450,000		Home exemption applies on the lesser of: <ul style="list-style-type: none">• the amount secured to buy or build a home; or• \$250,000 for a first home or \$70,000 for others. Mortgage duty paid on balance secured. Home exemption applies for refinancing of mortgages on the lesser of the amount secured by the refinance mortgage, or \$100,000.					
Reference Period:	Payments are due weekly based on the previous week's transactions.		Duty imposed when mortgage signed (and requirement for upstamping if loan later extended). Payments are due monthly based on the previous month's transactions.	Payments relate to the previous month's transactions.	Payments are due within 2 months of execution of the instrument.	Payments relate to previous month's transactions.		
Transfer Duty:	Abolished.	Not imposed.	\$5.00 where transfer of mortgage or loan is solely secured by land – otherwise charged at scheduled transfer duty rates.	\$20 where transfer after sale for full value. If the transfer is for less than the full market value of the mortgage, transfer duty applies.	Abolished.	Abolished.	Abolished.	Abolished.
DEEDS OF SETTLEMENT	Declarations of Trust over property that is not dutiable property – \$200 per declaration.	Declarations of Trust over property that is not dutiable property – \$200 per declaration..	Duty imposed at transfer duty rates on trust creations where trust holds dutiable property.	Not imposed.	Abolished 1 July 2006	\$20 or transfer duty rates if applicable.	\$20 or transfer duty rates if applicable.	Declarations of Trust over property that is not dutiable property – \$200 per declaration.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LOANS DUTY	Not imposed.	Not imposed.	Credit Business Duty: Abolished 1 January 2006.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
DISCOUNT TRANSACTIONS DUTY	Abolished.	Not imposed.	Abolished 1 January 2006.	Abolished.	Abolished.	Not imposed.	Not imposed.	Not imposed.
INSURANCE DUTY								
Life: (Based on sum insured, except in SA.)	\$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000.	\$200-\$2,000: 12c per \$200 or part. Over \$2,000: \$1.20+24c per \$200 or part above \$2,000.	\$0-\$2,000: 0.05% Over \$2,000: \$1.00+0.1% of balance.	No duty on life insurance policies.	\$1.50 per \$100 or part thereof of net premiums of previous year paid as annual licence (Min \$100).	Up to \$2,000: 10c per \$200 or part. Over \$2,000: \$1.00+20c per \$200 or part in excess of \$2,000.	10c per \$100 or part thereof the sum insured.	Life insurance (other than a temporary or term insurance policy, or disability income insurance) \$0-\$2,000: \$1.00 Over \$2,000: \$1.00+20c per \$200 or part thereof in excess of \$2,000.
Term/Temporary:	Term or Temporary: 5% of first year premium. Life insurance riders: 5% of first year premium on the life insurance rider. Insurance under which an amount is payable in the event of the disablement of the insured by accident or sickness. 5% of the premium paid.	Term insurance: 5% of first year premium.	Term or Temporary insurance: 5% of first year premium			Term or Temporary policy: 5% of first year premium.	Term or Temporary: 5% of first year premium.	Term or Temporary insurance policy: 5% of the first year premium. Life insurance rider: 5% of the first year premium. Insurance in the event of the disablement of the insured by accident or sickness: 10% of the premium paid. Annuities exempt.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
General Insurance:	<p>From 1 Sept 2005</p> <p>9% of the premium.</p> <p>Concessional 5% of premium payable on aviation, consumer credit, disability, directors liability, motor vehicle, professional indemnity.</p> <p>Concessional 2.5% of premium paid on crop and livestock.</p> <p>Exemptions:</p> <p>Annuities, workers compensation, compulsory 3rd party motor vehicle personal injury insurance, marine insurance, cargo insurance, insurance taken out by or on behalf of certain non-profit organisations, and medical benefit insurance.</p>	<p>10% of previous month's premiums.</p> <p>Exemptions:</p> <p>No duty on workers compensation, transport, or commercial marine insurance.</p>	<p>7.5% of the premium for contracts of general insurance not mentioned below.</p> <p>5% of premium for motor vehicle (other than compulsory 3rd party), professional indemnity insurance, personal injury related to a person's travel on an aircraft, home mortgage that is a first mortgage, and life insurance riders.</p> <p>5% of net premium for workers compensation.</p> <p>10c flat on compulsory 3rd party motor vehicle.</p> <p>Exemptions:</p> <p>Insurance premiums for hull of commercial vessel, goods in transit, health insurance and reinsurance between insurers.</p> <p>Premiums paid for policies of public liability insurance by "not for profit organisations" (note that exemption is provided under an administrative arrangement).</p>	<p>10% of gross premiums.</p> <p>10% of premiums on compulsory 3rd party insurance for motor vehicles.</p> <p>Exemptions:</p> <p>Policies covering transport of goods, commercial marine hulls, health insurance, workers' compensation insurance and life insurance.</p>	<p>\$11 per \$100 or part thereof of premiums.</p> <p>(Including compulsory 3rd party premiums)</p> <p>Exemptions:</p> <p>No duty on workers compensation, commercial marine insurance, private guarantee fidelity insurance and policy of insurance by a registered medical benefits organisation.</p>	<p>8% of premiums.</p> <p>\$6 flat on 3rd party motor vehicle insurance.</p> <p>Exemptions:</p> <p>No duty on workers compensation.</p> <p>No duty on public liability insurance.</p> <p>Mortgage: 2% of the premium on the policy.</p> <p>\$20 is chargeable on an annuity issued by a life company, or purchased by a person from a life company.</p>	<p>10% of premiums (including indemnity insurance).</p> <p>Exemptions:</p> <p>Policies covering workers compensation, transport of goods & commercial marine hulls exempt.</p>	<p>10% of gross premium.</p> <p>Exemptions:</p> <p>Amateur sporting and community not-for-profit bodies exempt from duty on public liability insurance and other prescribed general insurance required to hold a public event.</p> <p>No duty on workers compensation, compulsory 3rd party motor vehicle personal injury insurance, health insurance and international trade insurance.</p>
Reference Period:	<p>Payments relate to the previous month's transactions.</p> <p>Due and payable by 21st of each month.</p>	<p>Payments relate to the previous month's transactions.</p> <p>Due and payable by the 14th of the next month for life and the 21st for general insurance.</p>	<p>Monthly returns for previous month's transactions, due and payable the 14th day of the month following the return period.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p> <p>Due and payable by 21st of each month.</p>

<i>TAX</i>	<i>NSW</i>	<i>VIC</i>	<i>QLD</i>	<i>WA</i>	<i>SA</i>	<i>TAS</i>	<i>NT</i>	<i>ACT</i>
INSURANCE PROTECTION TAX	<p>Introduced on 1 July 2001 to assist meeting claims against policies held with HIH Insurance in relation to CTP and Home Owner Warranty Schemes.</p> <p>The tax consists of an annual levy of \$69m. General insurers registered with APRA contribute \$65m, based on an apportionment by market share of premiums. The balance is contributed by a 1% <i>ad valorem</i> tax imposed on brokers to overseas general insurers and domestic general insurers who are not registered with APRA.</p>	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.
AGREEMENTS DUTY								
Under Hand:	Abolished.	Not imposed.	Not imposed.	Not imposed.	Not imposed unless specifically charged under another head of duty.	Abolished 1 July 2002.	Not imposed.	Not imposed.
Under Seal:	Abolished.	Abolished.	Not imposed.	\$20.00	Abolished 1 July 2006.	Abolished 1 July 2002.	\$20.00 (if in deed form).	Not imposed.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>HIRING ARRANGEMENTS DUTY (GOODS)</p> <p>Including motor vehicle leases. Sometimes called "RENTAL DUTY".</p>	<p>Equipment financing arrangements: 0.75% of the total amount of the hiring charges.</p> <p>Ordinary hire of goods: 1.5% of the total amount of the hiring charges.</p> <p>First \$14,000 for each month is exempt only for hiring at 1.5% rate.</p> <p>Maximum duty payable is \$10,000 for any single arrangement.</p> <p>'Wet hire' is exempt.</p> <p>To be abolished from 1 July 2007.</p>	<p>Any commercial hire business receiving hiring charges in excess of \$6,000 in any month must pay duty:</p> <ul style="list-style-type: none"> ▪ At 0.75% of hiring charges in excess of \$6,000 per month. A maximum duty of \$10,000 applies to special hiring agreements exceeding \$1,333,333. ▪ If rental agreement is entered into before 1 January 1997, at a rate of 1.5% of total rental income received for the duration of the arrangement. <p>Hire purchase agreements entered into on or after 1 January 1997 are also subject to rental business duty with exemptions for natural persons for hire purchase on farm machinery or commercial vehicles and domestic credit contracts up to \$35,000.</p> <p>To be abolished from 1 January 2007.</p>	<p>Hire duty</p> <p>0.43% on total amount of hiring charges.</p> <p>Commercial hirer not liable to duty for a month if total hiring charges for preceding 12 months not greater than \$100,000.</p> <p>Exemption for credit purchase agreements for the purchase of goods, with freehold land or land leased under the <i>Land Act 1994</i> or a business interest.</p> <p>\$1,000 hiring charge threshold for a hire of goods by a person other than a commercial hirer.</p> <p>To be abolished 1 January 2007.</p>	<p>Equipment financing arrangements: 0.75% of the total amount of the hiring charges.</p> <p>Ordinary hire of goods: 1.5% of the total amount of the hiring charges.</p> <p>Annual exemption threshold: \$50,000</p> <p>To be abolished from 1 January 2007</p>	<p>Equipment finance – includes commercial hire purchase and other equipment financing arrangements for terms greater than 9 months:</p> <p>Contracts written: <u>Prior to 1 October 2003</u> 1.8% of rental income.</p> <p><u>From 1 October 2003</u> 0.75% of rental income</p> <p><u>From 1 July 2007</u> 0.5% of rental income</p> <p><u>From 1 July 2008</u> 0.25% of rental income</p> <p>To be abolished from 1 July 2009.</p> <p>All other types of rental arrangements:</p> <p>1.8% on general rental income in excess of \$6,000 per month or \$72,000 per annum.</p> <p><u>From 1 July 2007</u> 1.2% of rental income in excess of \$6,000 per month.</p> <p><u>From 1 July 2008</u> 0.6% of rental income in excess of \$6,000 per month.</p> <p>To be abolished from 1 July 2009</p>	<p>Abolished 1 July 2002.</p>	<p>1.8% of hiring charges or \$9,000, whichever is the lesser.</p> <p>No duty payable if annual hiring charges are less than \$90,000.</p> <p>To be abolished from 1 July 2007</p>	<p>Equipment finance arrangements: 0.75% of hiring charges.</p> <p>All other types of hiring arrangements: 1.5% of hiring charges.</p> <p>For hiring charges (excluding equipment finance arrangements) the first \$6,000 for each month is exempt.</p> <p>All hiring arrangements subject to a maximum \$10,000 duty for single arrangement.</p> <p>To be abolished from 1 July 2007</p>
<p>Reference Period:</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>		<p>Payments relate to the previous month's transactions.</p>	<p>Payments relate to the previous month's transactions.</p>
<p>HIRE PURCHASE ARRANGEMENTS DUTY</p>	<p>See Hiring Arrangements Duty. (Equipment Financing Arrangements)</p>	<p>See Hiring Arrangements Duty.</p>	<p>Covered by Hire Duty – see Hiring arrangements duty (goods) above. To be abolished 1 Jan 2007.</p>	<p>See Hiring Arrangements Duty. (Equipment Financing Arrangements).</p>	<p>See Hiring Arrangements Duty. (Equipment Financing Arrangements.)</p>	<p>Abolished 1 July 2002.</p>	<p>See Hiring Arrangements Duty.</p>	<p>See Hiring Arrangements Duty.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>LEASES OF LAND OR PREMISES DUTY (TENANCIES) (Residential leases are tax exempt.)</p>	<p>35c/\$100 of total rent.</p> <p>Exemption for a lease whose total cost is no more than \$20,000.</p> <p>Movable dwelling sites are also exempt.</p> <p>Duty on franchise agreements abolished on 1 July 2001.</p> <p>Full abolition from 1 January 2008.</p>	Abolished.	Abolished 1 January 2006.	Abolished.	Abolished.	Abolished.	Stamp duty on rent paid for the grant, renewal of leases and franchises was abolished from 1 July 2006. Stamp duty will continue to be payable at conveyance rates for certain lease and franchise transactions that are similar to conveyances of dutiable property, including the conveyance of a lease or franchise and the grant of a lease where a premium or only nominal consideration is paid.	50c/\$100 of total cost of lease (minimum \$20). However, if the yearly cost of the lease is no more than \$10,000, and the yearly value of the lease is no more than \$10,000, no duty applies. To be abolished from 1 July 2009
Transfer of Lease:	Transfer duty payable in NSW.		Transfer duty applies to the transfer or grant of lease – on the value of the consideration paid for the transfer/grant and the consideration paid for, or the value of, chattels taken over. Exempt: Grant of lease over private dwelling, provided that no premium, fine or other consideration is payable for the grant and the premises is not used for a business/commercial venture. Payment of lease duty generally required within 30 days of assessment.		Transfer duty applies on the value of the lease.		Transfer duty applies on the value of the lease.	Liable as a transfer of an interest in land. Transfer duty rates apply.
Reference Period:	Payments are due within 3 months after duty becomes liable.		Grant, transfer or surrender of lease – as for transfer duty.	Payments relate to the previous month's transactions.	Payments are due within 2 months of execution of the instrument.		Payments are due within 60 days of execution of instrument.	Documents to be lodged and payment required within 90 days of the execution (signing) of the lease.
<p>HEALTH INSURANCE LEVY (known as Ambulance Services in ACT)</p>	As of 1 February 2006, \$1.10 per individual (single) per week and \$2.20 per week for families for policies written by Health Insurance Funds.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Not imposed.	Ambulance Service Levy - As of 1 February 2006, \$1.10 per single contributor per week, and \$2.20 per family policies written by Health Insurance Funds. From 1 January 2007 single contributor increases to \$1.72 per week.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Reference Period:	Payments determined by total membership of the health fund on the 1 st of the month. Payments due on the 15 th of the same month.							Payments are monthly and are in relation to a period three months prior (i.e. April return is for January).
PARKING SPACE LEVY	<p>From 1 July 2006</p> <p>\$900 per annum on liable spaces within the City of Sydney and a prescribed area of the Municipality of North Sydney.</p> <p>\$450 per annum on liable spaces in St.Leonards, Chatswood, Parramatta and Bondi Junction.</p> <p>Since 2004-05, the levy has been indexed annually to movements in the Sydney CPI over the year to the previous March quarter.</p> <p>Exemptions and concessions apply, including boundary of City of Sydney.</p>	<p>From 1 January 2006.</p> <p>\$400 per annum per liable car parking space in Melbourne CBD and the surrounding areas of Southbank, St Kilda Road, Docklands and East Melbourne.</p> <p>As of 1 January 2007 the Levy will rise to \$800 annually.</p> <p>Exemptions and concessions apply.</p>	Not imposed.	<p>\$195.50 per annum per bay for long stay non-residential tenant parking within the prescribed Perth city area.</p> <p>\$169.00 per bay for short stay public parking.</p> <p>\$84.75 per bay for motor cycle parking.</p>	Not imposed.	Not imposed.	Not imposed.	Not imposed.
EMERGENCY SERVICES LEVY	<p><u>Fire Service Levy</u></p> <p>In NSW fire fighting services are funded through the Fire Service Levy. Once the cost of operating the services are determined, the amount is allocated across the insurance industry, Local Councils and State Budget in the following proportions:</p>	<p><u>Fire Services Levy</u></p> <p>In Victoria, fire fighting services are funded through the Fire Services Levy. Once the cost of operating the fire services are determined, the amount of the levy is allocated across the insurance industry, local councils and the State Government in the following proportions:</p>	<p><u>Fire Levy</u></p> <p>The Qld Fire and Rescue Authority is funded through a fire levy that is collected on behalf of the State Government through local government authorities.</p> <p>The levy varies according to property type and location.</p>	<p><u>Emergency Services Levy</u></p> <p>The Emergency Services Levy replaced the fire services levy from 1 July 2003. The new levy is property based and collected by the local government authorities.</p> <p>The levy rates vary by property type and by region.</p>	<p><u>Fixed Property</u></p> <p>Fixed fee \$50 (\$20 for special community use category and \$0 if outside Local Govt. Areas) plus variable Levy rate based on capital value adjusted for location and land use as follows:</p> <p>\$50 + variable component (Capital Value x Area Factor x Land Use Factor x Levy Rate).</p>	<p><u>Fire Service Levy</u></p> <p><i>Insurance</i></p> <p>Loss by fire, loss of profits, Contractor's risk, boiler explosion and other: 28% of gross premium.</p> <p>Marine and cargo: 2% of gross premium.</p> <p>Aviation: 14% of gross premium.</p>	Not imposed.	<p><u>Fire and Emergency Services Levy</u></p> <p>Residential and rural properties: \$84 per annum.</p> <p>Commercial properties: The formula is - (AUV – 22,000) x 0.4875%. Where AUV is the 3 year average unimproved land value.</p> <p>Pensioners provided with a 50% concession.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
EMERGENCY SERVICES LEVY (continued)	<p><i>NSW Fire Brigades</i></p> <p>Insurance industry: 73.7%</p> <p>Local Government: 12.3%</p> <p>State Government: 14.0%</p> <p><i>Rural Fire Service</i></p> <p>Insurance industry: 73.7%</p> <p>Local Government: 13.3%</p> <p>State Government: 13.0%</p>	<p><i>Melbourne Fire & Emergency Services Board</i></p> <p>Insurance Industry: 75.0%</p> <p>Local Government: 12.5%</p> <p>State Government: 12.5%</p> <p><i>Country Fire Authority</i></p> <p>Insurance Industry: 77.5%</p> <p>Local Government: 0.0%</p> <p>State Government: 22.5%</p>	<p><u>Community Ambulance Cover (CAC)</u></p> <p>CAC replaced the voluntary Queensland Ambulance Service Subscription Scheme and transport charges for non-subscribers. It is collected through a payment of 26.090 cents per day or \$95.23 per year on electricity accounts (for 2006-07). (Increased by CPI each year)</p>		<p>Concessions: Up to \$40 concession applies to recipients of specified pensions and Government allowances and to qualifying self-funded retirees.</p> <p>Where properties are from a Contiguous (abutting) or a Single Farming Enterprise group, the Fixed fee applies to only one property in the group (subject to additional criteria).</p> <p><u>Mobile Property</u> (Levy rates net of remissions)</p> <p>Cars and larger capacity motor cycles: \$24.00</p> <p>Smaller capacity motor cycles: \$12.00</p> <p>Commercial fishing vessels: \$12.00</p> <p>Historic vehicles: \$6.00 (conditions apply)</p> <p>(Certain variations for country based mobile property apply.)</p>	<p><i>Local Council</i></p> <p>Minimum levy of \$30.00 applies.</p> <p>Rates are based on assessed annual value (AAV) of properties.</p> <p><i>Motor Vehicles</i></p> <p>Registration of motor vehicle: \$14.00 per vehicle.</p>		
SAVE THE RIVER MURRAY LEVY	Not imposed.	Not imposed.	Not imposed.	Not imposed.	<p>Charged at a flat rate to SA Water customers and indexed annually by movements in the Adelaide CPI.</p> <p>From 1 July 2006:</p> <p>\$32.20 p.a. residential customers.</p> <p>\$145.20 p.a. non-residential customers.</p> <p>Pensioners who are eligible for a concession on SA Water rates & charges are exempt.</p>	Not imposed.	Not imposed.	Not imposed.
EXEMPTIONS:								

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LAND TAX Tax Scale: Marginal rates apply to excess above the lower limit of the range unless explicitly specified.	For 2007 land tax year: \$0-\$352,000: Nil Over \$352,000: \$100 + 1.7% of value over \$352,000. The minimum land tax payment is \$100. Non-concessional companies and special trusts are taxed at the flat rate of 1.7%. Premium Property Tax was abolished from the 2005 land tax year	For 2007 land tax year: <u>General:</u> Less than \$200,000: Nil \$200,000-\$539,999: \$200 + 0.2% \$540,000-\$899,999: \$880 + 0.5% \$900,000-\$1,189,999: \$2,680 + 0.8% \$1,190,000-\$1,619,999: \$5,000 + 1.2% \$1,620,000-\$2,699,999: \$10,160 + 1.8% \$2,700,000 and over: \$29,600 + 3% <u>Special trusts:</u> Less than \$20,000: Nil \$20,000-\$199,999: \$75 + 0.375% \$200,000-\$539,999: \$750 + 0.575% \$540,000-\$899,999: \$2,705 + 0.875% \$900,000-\$1,189,999: \$5,855 + 1.175% \$1,190,000-\$1,619,999: \$9,263 + 1.575% \$1,620,000-\$2,699,999: \$16,035 + 1.256% \$2,700,000 and over: \$29,600 + 3%	For the 2006-07 land tax year <u>For resident individuals:</u> Less than \$500,000: nil \$500,000 to \$749,999: \$500 + 0.70c of each \$ in excess of \$500,000. \$750,000 - \$1,249,999: \$2,250 + 1.45c of each \$ in excess of \$750,000. \$1,250,000 - \$1,999,999: \$9,500 + 1.50c in excess of \$1,250,000. \$2,000,000 - \$2,999,999: \$20,750 + 1.675c in excess of \$2,000,000. \$3,000,000 and over: 1.25c for every \$ of taxable amount. <u>For Companies, trustees and absentee:</u> Less than \$300,000: nil \$300,000 to \$749,999: \$1,500 + 1.50c for every \$ in excess of \$300,000. \$750,000 - \$1,249,999: \$8,250 + 1.65c for every \$ in excess of \$750,000. \$1,250,000 - \$1,999,999: \$16,500 + 1.80c for every \$ in excess of \$1,250,000 \$2,000,000 and over: 1.50c for every \$ of taxable amount.	For 2006-07 land tax year: \$0-\$150,000: Nil \$150,001-\$390,000: 0.15% of excess. \$390,001-\$875,000: \$360+0.45% of excess. \$875,001-\$2,000,000: \$2,543+1.62% of excess. \$2,000,001-\$5,000,000: \$20,768+2.30% of excess. Over \$5,000,000: \$89,768+2.50% of excess. The Metropolitan Region Improvement Tax is levied on the unimproved value of land situated in the metropolitan region at the rate of 0.15c per \$1 for land valued at over \$150,000.	For 2006-07 land tax year: \$0-\$110,000: Nil Exceeding \$110,000-\$350,000: 0.30% Exceeding \$350,000-\$550,000: \$720 + 0.70% Exceeding \$550,000-\$750,000: \$2,120 + 1.65% Exceeding \$750,000-\$1,000,000: \$5,420 + 2.40% Over \$1,000,000: \$11,420 + 3.70%	Effective 1 July 2005: \$0-\$24,999: Nil \$25,000-\$349,999: \$50.00+0.55% \$350,000-\$749,999: \$1837.50+2% \$750,000 or more: \$9,837.50+2.50%	Not imposed.	For 2006-07 <i>Residential Properties Marginal Rates</i> Up to \$75,000: 0.60% \$75,001-\$150,000: 0.89% \$150,001-\$275,000: 1.15% Over \$275,000: 1.40% <i>Commercial Properties Marginal Rates</i> Up to \$150,000: 0.89% \$150,001-\$275,000: 1.25% Over \$275,000: 1.59% Based on Average Unimproved Value, which includes the 2004, 2005 and 2006 Unimproved Land Values.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LAND TAX (continued)		<p>2007 land tax liabilities will generally be capped at 150% of 2006 liabilities on the same landholdings.</p> <p>Since 1 July 2004 land tax has been payable on electricity transmission easements (from 2007, with a top rate of 5% instead of 3%)</p> <p>The Metropolitan Parks Charge is levied annually on all metropolitan properties via water bills. It is calculated by multiplying the property's 1990 Net Annual Valuation by a rate in the dollar. The minimum yearly Parks Charge in 2006-07 is \$52.53.</p>						
EXEMPTIONS:								
Primary Residence:	All principal places of residence exempt except if owned by a special trust or company.	Exempt, except if owned by a company or by certain trusts.	Exempt or deductible depending on circumstances.	Exempt, except principal places of residence owned by companies and trusts.	Principal place of residence exempt. Additional criteria apply where a business activity is conducted from the principal place of residence (full or partial exemptions may apply).	Exempt.		Exempt, apart from parcels of land that are rented or owned by a company or trust.
Primary Production Land: (Note: Generally Charitable, Religious and Educational Bodies are exempt with conditions.)	Exempt if rural/non-urban zoning, otherwise exempt if meet business test.	Exempt with conditions.	Deductible.	Exempt.	Exempt with conditions.	Exempt.		Exempt.
Other exemptions		Exemptions for aged care facilities, supported residential services, rooming houses and caravan parks. Various other exemptions.	Exemption for certain caravan or residential parks where more than 50% of all sites occupied or available for occupation for periods of more than 6 weeks at a time. Various other.	50% concession for caravan parks.	Caravan parks are exempt, while retirement villages, supported residential facilities and re-locatable home parks are exempt with conditions.			

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Reference Period:	Based on the three year average of unimproved land values at 30 June, if owned at midnight 31 December of the previous year.	Based on aggregate value of land owned as at midnight 31 December of the previous year to the assessment year.	Based on value of land as at midnight on 30 June of the previous year. The land tax value is the lesser of the unimproved value at 30 June and the average of the unimproved values at 30 June over the last three years.	Based on value of land as at 30 June of the previous year.	Based on aggregate value of land as at midnight on 30 June immediately preceding the financial year.	Based on aggregate value of land as at 1 July of the assessment year.		Based on the rolling three year average of unimproved land values. Liability is assessed quarterly on the liability dates of 1 July, 1 October, 1 January and 1 April.
ELECTRICITY DISTRIBUTORS' LEVY	Suspended from 1 July 2001.	Abolished.	Not imposed.	Not imposed.	Not imposed.	Abolished.	Not imposed.	Not imposed.
RACING TAXES: ON-COURSE TOTALIZATOR TAX Gross deduction from investment:	Privatised entity. Maximum, including FootyTAB, of 16% over the year. (Maximum commission from any one pool 25%). <u>Fixed Odds (Futures) Racing Betting</u> Not applicable (Gross margin basis).	Privatised entity. Maximum of 16% over the year. (Maximum commission from any one pool 25%).	Privatised entity. Maximum of 16% over the year. (Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%.)	Percentage of bets belonging to a race club. Win: 14.5% Place: 14.25% Non-combined win/place average of: 15.60% Novelty Bets: Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00% Favourite numbers: 25.00%	The deduction percentage is limited to a maximum of 25% from investment. Deduction percentage can vary according to type of bet.		Privatised entity. Abolished. All Pools combined with TABQ. Maximum of 16% over the year. (Amount of deduction percentage can vary from type of bet and from time to time depending on policy. The percentage is limited to a maximum of 25% on any one event but out of the total amount invested in a financial year in totalizators the percentage will not exceed 16%.) <u>Fixed Odds Betting</u> TABQ has rights to a licence from 1 January 2001.	

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Net percentage received by Government:	<p>From 1 July 2000</p> <p>Parimutuel</p> <p>Tax rate: 19.11% of player loss (i.e. gross deduction).</p> <p>Subject to approval by the Treasurer, tax on 'domestic' non-TAB totalizator investments fully rebated to clubs.</p>	<p>Tax rate: 19.11% of player loss (i.e. gross deduction).</p> <p>(Minimum 84% returned to players).</p> <p>Payment of taxation is required within 14 days after the event.</p>	<p>20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund.</p> <p>Tax is collected monthly in arrears.</p> <p>GST credit provided.</p> <p>Quarterly licence fee \$159,200.</p> <p>Increases to \$163,200 on 1 October 2006.</p> <p>Increases on 1 October each year based on CPI.</p>	<p>Nil</p> <p>Note: State Government reimburses GST paid by racing clubs on their gross totalizator margin.</p>	Abolished 1 July 2005.		<p><u>Totalizator</u></p> <p>40% of licensee's commission deducted less GST.</p> <p><u>For races other than thoroughbred, harness horse and greyhound races and prescribed sporting events held</u></p> <p>In Australia: 20% of licensee's commission deducted less GST.</p> <p>Outside Australia: 10% of licensee's commission deducted less GST.</p>	<p>Government receives:</p> <ul style="list-style-type: none"> ▪ Licence fee monthly of 10% of capital value divided by 12 less GST. ▪ Dividend and Tax Equivalent Payments (2000-01 = 3.6%). <p>In addition clubs receive 4% and RDF 0.5%.</p>
<p>OFF-COURSE TOTALIZATOR TAX</p> <p>Gross deductions from investments:</p>	<p><u>Parimutuel Pools</u></p> <p>As for on-course Totalizators.</p>	As for on-course Totalizators.	As for on-course Totalizators.	<p>Percentage of bets belonging to Racing and Wagering Western Australia.</p> <p>Win: 14.50%</p> <p>Place: 14.25%</p> <p>Non-combined Win/Place average of: 15.60%</p> <p>Novelty Bets:</p> <p>Doubles, Quinella, Quartette, Trifecta, Sweepstakes, Superfecta: 20.00%</p> <p>Favourite numbers: 25.00%</p> <p>Legislative amendments are being progressed to provide flexibility to move commission deductions to meet operational needs (but not to exceed prescribed amounts for non-combined pool operations).</p>	As for on-course Totalizators.	Abolished.	As for on-course Totalizators.	As for on-course Totalizators.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Net percentage received by Government:	<u>Parimutuel Pools</u> As for on-course Totalizators.	As for on-course Totalizators.	As for on-course Totalizators.	<u>Racing</u> All pools: 5% of turnover up to 30 June 2007. However, 0.5% is returned as rebate to TAB (effective 1 February 2001). From 1 July 2007, tax will be levied at 11.91% of net of GST gross margin for off-course racing totalisator wagering (equivalent to a tax rate of around 3.5% on turnover). Fixed odds racing wagering remains unchanged at 2.0% of turnover. Note: State Government reimburses GST paid by TAB on gross gambling margin. <u>Sports</u> Parimutuel sports betting tax is set at 5% of turnover. Fixed odds sports betting is set at 0.5% of turnover. In addition, 25% of net return after tax is remitted to the Sports Wagering Account for disbursement by the Gaming and Wagering Commission on the direction of the Minister for Sport and Recreation.	6% of net wagering revenue (deductions) .		As for on-course Totalizators.	As for on-course pools.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
BOOKMAKER'S TURNOVER TAX Net percentage received by Government Racing:	Abolished.	Abolished.	Abolished.	<u>All courses</u> Racing: 0.00% Note: State Govt reimburses GST paid by bookmakers on gross gambling margin.	Abolished.	<u>On Course</u> On horse racing & greyhound racing in either Tasmania or outside Tasmania 1.0% Bookmakers can offset the amount of tax payable by GST amounts they have paid.	0.33% of turnover on racing events (the rate is GST exclusive).	Abolished.
Sports Betting:	<u>TAB</u> <u>Totalizator Sports Betting (FootyTAB)</u> Maximum deduction: 25.00% Note: Included in maximum commission average of 16% across parimutuel pools. Tax Rate: 19.11% of player loss. <u>Fixed Odds Sports Betting</u> TAB Tax Rate: 10.91% of gross margin. <u>Bookmakers</u> Tax rate Abolished.	<u>Totalizator Sports Betting</u> Maximum deduction: 25.00% Tax Rate: 19.11% of deduction. Payment of taxation is required within 14 days after the event. <u>Fixed Odds Sports Betting</u> Tax Rate: 10.91% of player loss. Payment of taxation is required monthly within 7 days of the end of the month.	From investments: <u>Totalizator</u> As for on-course and off-course Race Totalizator. <u>Fixed Odds Betting</u> <u>Not</u> applicable (based on gross revenue i.e. bets taken less payouts). Gross deductions Net percentage received by Government: <u>Totalizator</u> 20% of commission (gross deduction) of which 8.5% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided.	At a racecourse: 0.5%, of which half is retained by the race club and the balance is remitted to the Sports Wagering Account. At a sporting venue: 2.0%, of which all is remitted to the Sports Wagering Account.	From 2 December 2001 Bets made by persons outside of Australia: 0.25% of turnover. Other Bets: Nil	On all other bets placed by persons in Australia or New Zealand: 0.5% On all other bets placed by persons outside of Australia or New Zealand: 0.25%	From 1 July 2000 Domestic sourced bets: reduced to Nil (Bets are subject to GST.) International sourced bets: 0.25% of turnover. (Bets are <u>not</u> subject to GST.)	0.25% on designated international sports. 0.50% on head to head bets. 1.00% on other fixed odds. 6.75% index betting. 6.00% parimutuel. GST credit provided.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Sports Betting (continued):			<u>Fixed Odds Betting Tax Rate</u> 20% of gross revenue of which 8.5% is allocated to the Community Investment Fund. Tax is collected monthly in arrears. GST credit provided.					
OTHER GAMBLING TAXES GAMING MACHINE TAX (Also known as Poker Machine Tax)				Not Applicable.		The Federal Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1 July 2003. At the conclusion of this period, the licence converts to a rolling five year licence renewable annually.		
Clubs:	From 1 September 2006 Levied on annual revenue (player loss or gross margin). Refer Appendix B for application of tax free threshold where revenue is above \$1 million. Up to \$200,000: 0.0% \$200,001-\$1m: 10.00% \$1m-\$5m: 21.00% \$5m-\$10m: 25.50% >\$10m: 27.70%	24.24% of gross profit (equates to player loss or gross margin of operator).	Based on monthly metered win (i.e. amount bet less payout to players). <u>Monthly Metered Win</u> \$0-\$9,500: 0.0% \$9,501-\$75,000: 17.91% \$75,001-\$150,000: 20.91% \$150,001-\$300,000: 23.91%	No gaming machines	Tax based on annual net gambling revenue in a financial year. \$0-\$75,000: Nil \$75,001-\$399,000: 21% of excess. \$399,001-\$945,000: \$68,040+28.5% of excess.	Tax based on annual net gambling revenue in a financial year. <\$35m: 20.88% ≥\$35m: 25.88% In addition, a community support levy of 4% of gross profit is levied.	Based on monthly gross profits: \$0-\$5,000: 12.91% \$5,001-\$50,000: 22.91% \$50,001-\$150,000: 32.91% >\$150,000: 42.91%	Tax is levied on gross monthly gaming machine revenue (<u>player loss</u>) as follows: <\$15,000: 0.0% \$15,000<\$25,000: 15% \$25,000<\$50,000: 16% >\$50,000: 18% Unlawful: 100%

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Clubs (continued)	<p>(Under the Community Development and Support Expenditure Scheme, the marginal tax rate on clubs' earnings above \$1m is reduced by 1.5% if clubs contribute 1.5% of gaming revenue in excess of \$1m to eligible community projects).</p> <p>Club tax rates will also increase from 1 September 2007 and then remain frozen until 31 August 2012. (see Table 1, Appendix B)</p> <p>GST rebate payments will continue to be provided to all clubs on the first \$200,000 of gaming profits from 2004-05.</p>		<p>\$300,001-\$1,400,000: 25.91%</p> <p>Over \$1,400,000: 35.91% (includes a levy of 8.5% for the Community Investment Fund).</p> <p>Note: These tax rates are Post-GST.</p>		<p>\$945,001-\$1.5m: \$223,650+30.91% of excess.</p> <p>\$1.5m-\$2.5m: \$395,200.50+37.5% of excess.</p> <p>\$2.5m-\$3.5m: \$770,200.50+47% of excess.</p> <p>Over \$3.5m: \$1,240,200.50+55% of excess.</p> <p>These rates apply to all clubs and other not-for-profit licensees.</p>			
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payment of taxation is required weekly within 7 days of the end of the week.	Payments are made monthly relating to previous month's activity.		Payments are made monthly relating to previous month's activity.	Payments relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are monthly and relate to transactions in the previous month.
Hotel:	<p>From 1 July 2006</p> <p>Levied on annual profits (equates to player loss or gross margin of operator) derived from gaming machines.</p> <p>Up to \$25,000: 5.50%</p> <p>\$25,001-\$200,000: 15.50%</p> <p>\$200,001-\$400,000: 19.80%</p> <p>\$400,001-\$1m: 27.70%</p>	<p>32.57% of gross profit of which 8.33% is allocated to a Community Support Fund.</p> <p>In addition, Tattersalls is required to pay additional tax equal to 7% of its gross gaming revenue at clubs and hotels (in lieu of a licence fee payment).</p>	<p>35.91% of monthly metered win (i.e. amount bet less payout to players).</p> <p>(Includes 8.5% levy for the Community Investment Fund).</p> <p>In addition, hotels are required to contribute to the Health Services Fund.</p> <p>Based on monthly metered win (i.e. amount bet less payout to players).</p>	No gaming machines.	<p>Tax based on annual net gambling revenue in a financial year.</p> <p>\$0-\$75,000: Nil</p> <p>\$75,001-\$399,000: 27.5% of excess.</p> <p>\$399,001-\$945,000: \$89,100+37% of excess.</p>	<p>As for clubs.</p> <p>In addition, a community support levy of 4% will be levied.</p>	42.91% of gross profit plus a Community Benefit Levy at 10% of gross profit.	25.9% of gross monthly gaming machine revenue.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT	
Hotel (continued)	<p>\$1m-\$5m: 32.70%</p> <p>>\$5m: 39.10%</p> <p>Hotel tax rates changes are being phased in up until 1 July 2010 (see Table 2 Appendix B)</p>		<p><u>Monthly Metered Win</u></p> <p>\$0-\$100,000: 0.0%</p> <p>\$100,001-\$140,000:</p> <p>3.5%</p> <p>\$140,001-\$180,000:</p> <p>5.5%</p> <p>\$180,001-\$220,000:</p> <p>7.5%</p> <p>\$220,001-\$260,000:</p> <p>13.5%</p> <p>over \$260,000: 20.0%</p> <p>Note: These tax rates are Post-GST.</p>			<p>\$945,001-\$1.5m:</p> <p>\$291,120+40.91% of excess.</p> <p>\$1.5m-\$2.5m:</p> <p>\$518,170.50+47.5% of excess.</p> <p>\$2.5m-\$3.5m:</p> <p>\$993,170.50+57% of excess.</p> <p>Over \$3.5m:</p> <p>\$1,563,170.50+65% of excess.</p>			
Reference Period:	Payments are quarterly, relating to the previous 3 months' transactions.	Payment of taxation is required weekly within 7 days of the end of the week.	Payments are made monthly relating to previous month's activity.		Tax payments are made monthly relating to previous month's activity.	Payments relate to previous month's activity.	Payments are made monthly relating to previous month's activity.	Payments are monthly and relate to transactions in the previous month.	
Gaming Machine Levy:		<p>Health Benefit Levy:</p> <p>From 2005-06:</p> <p>\$3,033.33 per annum for each operating machine.</p> <p>The levy is payable by the two gaming operators and the casino operator in two equal instalments by 15 December and 15 June each year.</p>			<p>A stamp duty surcharge applies to the transfer of a gaming machine business.</p> <p>See transfer duty.</p>				

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
CASINO								
Licence fee:	A once only non-refundable lump sum payment of \$256m (fully paid).	\$358.4 million (fully paid).	\$169,700 per quarter. Increases on 1st July each year based on CPI.	\$2.1 million (2005-06). (indexed annually according to CPI)	Nil	For 2006-07, \$122,300 per month (amount is indexed annually).	Not imposed.	Annual fee \$691.027 for 2005-06 CPI linked.
Tax rate:	<p>From 1 July 2006</p> <p>10.91% of gross revenue from <u>table gaming</u> plus <u>super tax</u> on table revenue above \$285m p.a. at 1% per each \$7.2m to a maximum of 35.91%.</p> <p>13.41% of gross revenue from <u>slots</u>.</p> <p>The International "high-roller" program was reactivated on 1 January 2006.</p> <p>Under the agreement a non-refundable instalment of \$3m is paid in January and July.</p> <p>An additional 10% duty applies to gross gaming revenue in excess of \$60m.</p> <p>The NSW Government is required to pay the casino a rebate on the gross amount of GST paid on the program.</p>	<p><u>Regular Players</u></p> <p>21.25% of gross gaming revenue from table games and gaming machines plus a super tax.</p> <p>Super tax: 1% for each \$20m of gross gaming revenue above \$500m (CPI adjusted from 1994) up to maximum of 20% on gross gaming revenue over \$880m (CPI adjusted from 1994).</p> <p>The maximum total tax on marginal revenue for regular players is 41.25%.</p> <p><u>Commission-based Players</u></p> <p>9% of gross gaming revenue from dedicated gaming tables plus a super tax.</p> <p>Super tax: 1% for each \$20m of gross gaming revenue over \$160m (CPI adjusted from 1994) up to a maximum of 12.25% on gross gaming revenue over \$380m (CPI adjusted from 1994).</p>	<p>20% of monthly gross revenue for Gold Coast and Brisbane casinos and 10% of gross revenue for Townsville and Cairns casinos.</p> <p>Junkets (Premium players): 10% of monthly gross gaming revenue for Gold Coast and Brisbane casinos and 8% for Cairns and Townsville casinos.</p> <p>(Gross gaming revenue equates to amount bet less amount won by players.)</p> <p>Taxes are collected monthly in arrears.</p> <p>GST credit provided.</p>	<p><u>International Commission Business (ICB)</u></p> <p>12% Dec'04 – Dec'06</p> <p>11% Dec'06 onwards</p> <p><u>EGMs & Trackside</u></p> <p>20% Dec'04 onwards</p> <p><u>Table Games & Keno</u></p> <p>17% Dec'04 – Dec'06</p> <p>18% Dec'06 onwards.</p>	<p><u>Table games</u> at 0.91% of net gambling revenue.</p> <p>plus</p> <p><u>gaming machines</u> at 34.41% of net gambling revenue.</p>	<p>The Federal Group has exclusive rights to conduct casino operations and operate gaming machines in Tasmania for a 15 year period starting from 1 July 2003.</p> <p>At the conclusion of this period, the licence converts to a rolling five year licence renewable annually.</p> <p>The tax is based on gross profit earned in a financial year.</p> <p><u>Keno & Table Gaming</u></p> <p>The tax rate applying to keno is 5.88% of gross profit.</p> <p>The gaming tax rate applying to casino table games is 0.88% of gross profit.</p> <p><u>Gaming Machines</u></p> <p><\$35m: 20.88%</p> <p>≥\$35m: 25.88% of excess.</p> <p>From 1 July 2013, a single flat tax rate of 25.88% will apply to all gross profit.</p>	<p>Lasseters Casino</p> <p><u>Table Games</u></p> <p>8% of gross profit (effective rate is 0% after GST).</p> <p><u>Poker Machine Tax</u></p> <p>21% on gross profit.</p> <p>(Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST).</p> <p><u>Internet Casino</u></p> <p>Australian sourced bets are not permitted.</p> <p>International sourced bets: 4% of gross profit. (Bets are <u>not</u> subject to GST).</p> <p>Skycity Darwin Casino</p> <p><u>In-house Keno & Table Games</u></p> <p>12% of gross profit less GST.</p> <p><u>Commission-based Games</u></p> <p>9.09% of gross profit less GST.</p>	<p>General Gaming Operations: 10.90% of gross revenue.</p> <p>Commission-based Operations: 0.90% of gross revenue.</p> <p><u>Interactive Gaming</u></p> <p>Licence Fee:</p> <ul style="list-style-type: none"> \$200,000 on the day licence is granted; \$100,000 on each anniversary of that day. <p>Tax rate:</p> <p>Tax payable is 20% of gross profit each month. This drops to 10% in the month after total profit for the year exceeds \$10m.</p> <p>The month after profits first exceeds \$20m, the rate drops to 5% until the end of the financial year.</p> <p>Not subject to GST.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
<p>Tax rate (continued):</p>		<p>The maximum total tax on marginal revenue for commission-based players is 21.25%.</p> <p>There are no dedicated gaming machines for commission-based players. Where commission-based players play on gaming machines, the 21.25% tax rate applying to regular players applies.</p> <p>GST credit provided.</p> <p>Payment of taxation is required monthly within 7 days of the end of the month.</p> <p>Super tax is calculated annually and payment is required by 7 July of the following financial year.</p>					<p><u>Poker Machine Tax</u></p> <p>20% of gross profit.</p> <p>(Tax payable is calculated at the prescribed rate and is to be reduced by an amount equal to GST.)</p>	
<p>Other State Charges:</p>	<p>Community Benefit Levy of 2% of gross gaming revenue.</p>	<p>1% of gross revenue of both regular and commission-based players (Community Benefit Levy).</p>	<p>1% of monthly gross revenue to Community Benefit Fund.</p>	<p>1% of gross revenue for upkeep of Burswood Park up to 31 December 2006.</p> <p>From 1 January 2007, 1.5% of gross revenue will be for Swan/Canning River conservation and upkeep of Burswood Park. This rate will increase further to 2% from 1 January 2008.</p>				
<p>LOTTERIES</p>	<p>66.1% of player loss (i.e. subscriptions less outgoings for the public lottery) from 1 September 2001.</p>	<p>79.4% of player loss where GST is payable.</p> <p>90.0% of player loss where GST is <u>not</u> payable.</p> <p>(The minimum return to players is 60%)</p>	<p>62% of monthly gross revenue for declared lotteries of which 8.5% is allocated to the Community Investment Fund. 55% of monthly gross revenue for Instant Scratch-its of which 8.5% is allocated to the Community Investment Fund.</p>	<p>Weekend Lotto, Oz Lotto, Powerball, Super 66 and Instants</p> <p>Under the <i>Lotteries Commission Act 1990</i>:</p> <p>40% of net subscriptions to Hospitals, 5% to the Arts, 5% to Sport and 12.5% to eligible organisations.</p>	<p>Lotto, Oz Lotto Powerball, Super 66 and Instant lotteries (scratchies):</p> <p>41% of net gambling revenue is paid into Hospitals Fund.</p> <p>Distributable surplus and income tax equivalent is paid into the Hospitals Fund.</p>	<p>No State Lotteries.</p> <p>Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian subscriptions to Tattersall's Lotteries.</p>	<p>Northern Territory receives a share of duty paid to the Victorian Government for NT subscriptions to Tattersall's Lotteries.</p>	<p><u>Victoria:</u></p> <p>ACT receives 79.4% of the proportion of player loss on all tickets sold in the ACT for all games except Soccer Pools which is 57.52% of player loss.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LOTTERIES (continued)		(Revenue transferred by standing appropriation from Consolidated Fund to Hospitals and Charities Fund and Mental Health Fund.) Payment of taxation is required within 7 days of the determination of the lottery. Footy Tipping: 58.41% of player loss where GST is payable. 67.50% of player loss where GST is <u>not</u> payable. (The minimum return to players is 60%) Payment of taxation is required within 7 days of the determination of the lottery.	45% of monthly gross revenue for Golden Casket of which 8.5% is allocated to the Community Investment Fund. 59% of monthly gross revenue for Soccer Pools of which 8.5% is allocated to the Community Investment Fund. (Monthly gross revenue equates to total receipts less prizes.) Taxes are collected monthly in arrears. GST credit provided.	Up to 5% to Festival of Perth and Australian Commercial Film Industry. (Net subscriptions = sales less prizes)			The Australian Territory Company, Global Players Network Pty Ltd, DK Marketing Pty Ltd and CMS Pty Ltd have licences to conduct a mail order lottery.	<u>NSW:</u> ACT receives 66.1% of the proportion of player loss on all tickets sold in the ACT for all games.
Soccer Pools:	As per above.	57.52% of player loss where GST is payable. 68.0% of player loss where GST is <u>not</u> payable. (The minimum return to players is 50%) Payment of taxation is required within 7 days of the determination of the lottery.	As above.	As above.	41% of net gambling revenue from soccer pools and the net proceeds of soccer pools are paid into the Recreation and Sport Fund.	As for lotteries. Tasmania receives 100% of duty paid to the Victorian Government for Tasmanian soccer pools subscriptions.	57.52% of player loss.	As above.
Licence Fee:			\$161,800 per quarter. Increases to \$165,800 per quarter on 1 October 2006 Increases on 1 October of each year based on CPI.					

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
OTHER GAMBLING TAXES	<p>Fixed Odds (Futures) Racing Betting</p> <p>10.91% of monthly gross profit (i.e. sales less payments).</p> <p>Fixed Odds Sports Betting</p> <p>10.91% of monthly gross profit. (i.e. sales less payments).</p> <p>FootyTAB, Soccer TAB, SportsTAB</p> <p>19.11% of player loss (commission).</p>		<p>Interactive Tax – if the game is a game approved under a gaming Act – the rate of tax specified in that Act for the game or if this does not apply:</p> <p>50% of gross profit of which 8.5% is allocated to the Community Investment Fund.</p> <p>(Gross profit equates to the amount bet on a game less amount won by players.)</p> <p>The tax is collected monthly in arrears.</p> <p>GST credit provided. Quarterly licence fee of \$57,800.</p> <p>Increases on 1 October each year based on CPI.</p>	<p>Australian Rules, Football and Cricket TAB betting Gross Commission: 25.0%</p> <p>Tax to Government:</p> <p>5.0%</p> <p>75% of sport betting receipts are paid out in dividends and the remainder (i.e. net of the sports betting tax and after the TAB has deducted its administrative expenses) is made available for allocation by the Minister for Sport and Recreation.</p>	<p>Fixed Odds Sports Betting conducted by TAB</p> <p>State Tax: 6.0% of net wagering revenue.</p>	<p>Taxes related to minor gaming activities including lucky envelopes; bingo; instant draw bingo; sweepstakes; raffles and gratuitous gaming abolished from 1 July 2004.</p>		Nil
Keno:	<p>For all games of Keno including Heads or Tails</p> <p>8.91% of player loss (total amount wagered less contribution to the Keno Prize Fund) where player loss is less than or equal to \$86.5 million, and 14.91% of player loss thereafter.</p> <p>Payment of taxation is required weekly and is payable on the following Monday.</p>	<p>Club Keno</p> <p>24.24% of player loss subject to a minimum player return of 75%.</p> <p>Payment of taxation is required weekly in respect of the week ending Saturday and is payable on the following Tuesday.</p>	<p>Jupiters Keno (Statewide)</p> <p>26.25% of monthly gross revenue, after deducting casino commissions, of which 8.5% is allocated to the Community Investment Fund. The tax is collected monthly in arrears. GST credit provided.</p> <p>Quarterly Licence Fee \$161,800.</p> <p>Increases to \$165,800 on 1 October 2006.</p>		<p>Keno</p> <p>(Operated by SA Lotteries)</p> <p>41% of net gambling revenue is paid into the Hospitals Fund.</p> <p>Distributable surplus and income tax equivalent is paid into the Hospitals Fund.</p>	<p>TAS Keno</p> <p>5.88% of gross profit.</p>	<p>NT Keno</p> <p>20% on gross profit.</p> <p>(Tax payable is calculated at the prescribed rate and reduced by the GST amount.)</p>	<p>VIC Keno</p> <p>Refer to Victorian Keno under Lotteries.</p> <p>ACTTAB Keno: 2.53% of turnover.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Keno (continued)			<p>Increases on 1 October each year based on CPI.</p> <p><u>Brisbane and Gold Coast Casinos</u></p> <p>Receive 25% commission on sales of Jupiters Keno and pay tax at 21% (including a 1% Community Benefit Levy (CBL)) on commissions.</p> <p><u>Townsville and Cairns Casinos</u></p> <p>Receives 25% commission on sales of Jupiter Keno and pay 11% tax (including a 1% CBL) on commissions.</p>					
Internet Gaming						<p>Internet Gaming:</p> <p><u>Sportsbetting Endorsement</u></p> <p>0.5% of turnover in relation to wagers from persons in Australia and New Zealand.</p> <p>0.25% of turnover in relation to wagers from overseas persons.</p> <p><u>Fixed Odds Wagering Endorsement</u></p> <p>1.0% of turnover.</p> <p>Simulated Gaming (Internet Gaming) Endorsement</p> <p><i>Within Australia for gross profit</i></p> <p><\$10m: 20%</p> <p>\$10m-<\$20m: 17.5% of excess.</p>		

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Internet Gaming (continued)						<p>>\$20m:</p> <p>15.0% of excess.</p> <p>Outside Australia</p> <p>4.0% of total gross profits.</p> <p><u>Major Lottery Endorsement</u></p> <p>35.55% of turnover</p>		
BETTING EXCHANGES						Applies to holder of a Tasmanian Gaming Licence with a Betting Exchange endorsement.		
Annual licence fee						Annual licence fee indexed annually; fee in 2006-07 is \$423,500.		
Tax						<p>10% of commission entitled to in respect of brokered wagering events outside Australia, paid monthly</p> <p>15% of commission entitled to in respect of brokered wagering events within Australia, paid monthly</p>		
Product levy						20% of total commission received from Australian racing each month		
MOTOR VEHICLE TAXES								
Fee Implementation Date:	Effective from 1 July 2006.	Effective from 1 July 2006.	Effective from 1 July 2006.	Effective from 1 July 2006.	Effective from 1 July 2006.	Effective from 1 July 2006.		Effective from 1 July 2006.
MOTOR VEHICLE REGISTRATION FEE	<p>Car: \$50.00</p> <p>Cycle: \$50.00</p> <p>Lorry: \$50.00</p> <p>Lorry mass 5 tonnes or more: \$218.00</p> <p>Articulated: \$326.00</p>	<p>Appointment and Inspection Fee: \$32.60</p> <p>Standard Number Plate Fee: \$27.80 (2 plates)</p>	<p>Traffic Improvement fee: \$41.25</p> <p>Plate fee: \$20.45</p> <p>Charged on original registration</p>	<p>Recording fee:</p> <p>Car: \$10.15</p> <p>Cycle: \$10.15</p> <p>Lorry: \$17.20</p> <p>Plate Fee: \$19.00</p> <p>Charged on original registration.</p>	<p>Administration Fees</p> <p><i>Renewal of Registration</i></p> <p>Car: \$6.00</p> <p>Cycle: \$6.00</p> <p>Lorry: \$6.00</p> <p><i>New Registration</i></p> <p>Car: \$21.00</p> <p>Cycle: \$21.00</p> <p>Lorry: \$21.00</p>	<p>Car: \$69.65</p> <p>Cycle: \$55.65</p> <p>For vehicles over 3 years old and < 4.5 tonnes GVM: \$8.40 surcharge plus inspection fee of \$38.50 (incl. GST).</p> <p>Inspection fee for heavy vehicles and trailers: \$77.00 (incl. GST)</p> <p>Upgrade/Temporary Upgrade of Con - figurations:\$18.00</p>	<p>Establishment of Registration: \$64.00</p> <p>Not charged separately in the ACT on renewal of registration.</p>	

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
MOTOR VEHICLE WEIGHT / ENGINE CAPACITY	<p>Based on Vehicle Tare Weight with Gross Vehicle Mass (GVM) under 4.5 tonne.</p> <p>From 1 January 1996 Heavy Vehicles (motor vehicles of more than 4.5 tonnes GVM) are charged under the National Heavy Vehicle Charges. (Charges based on vehicle's nominated configurations, number of axles, hauling unit, trailers and vehicle's type.)</p>	<p>Victorian registration fees are based on Mass Rating Charges and are not classified by the intended use of the vehicle (i.e. private or business use).</p> <p>From 1 January 1996 Light Vehicles (motor vehicles with Mass Rating for Charges [MRC] not exceeding 4.5 tonne) and not otherwise entitled to be registered for a lesser fee (various exemptions):</p> <p>Flat Fee: \$168.60</p> <p>From 1 January 1996, the National Heavy Vehicle Charges (charges based on nominated operating configuration, number of axles, Mass Rating Charge) apply to Heavy Vehicles (motor vehicles of more than 4.5 tonne Gross Vehicle Mass (GVM) where they are not otherwise entitled to be registered for a lesser fee, i.e. primary producers.)</p>	<p>Based on the number of cylinders for passenger vehicles: 1 July 2005.</p>	<p>Based on vehicle type and tare (unladen) weight with Gross Vehicle Mass (GVM) under 4.501 tonne.</p> <p>From 1 January 1996 Heavy Vehicles (motor vehicles of more than 4.5 tonnes GVM) are charged under the National Heavy Vehicle Charges. (Charges based on vehicle's nominated configurations, number of axles, hauling units, trailers and vehicle's type).</p>	<p>Registration fees are not levied by the intended use of the vehicle.</p> <p>Fees for Non Commercial vehicles (sedans etc.) with a GVM of 4,500kgs or less, is based on the number of cylinders.</p> <p>Fees for Commercial vehicles with an unladen mass of 1,000kgs or less are based on the number of cylinders.</p> <p>For vehicles with an unladen mass exceeding 1,000kg but with a GVM of 4,500kg or less, the fee is calculated according to the unladen mass.</p>	<p><u>Motor Tax</u></p> <p>Based on the number of cylinders or vehicle weight. Effective 1 July 2006.</p> <p>Pensioners and farmers may be entitled to a 40% rebate on motor tax for Class A vehicles and other light vehicles.</p>	<p>Based on engine capacity.</p>	<p>Based on vehicle type and tare (unladen) weight.</p> <p>Charges for heavy vehicles (gross vehicle mass over 4.5 tonnes) based on nominated operating configuration, number of axles, mass rating charge.</p> <p>Road Rescue Fee for the grant or renewal of registration annual fee-payable for any motor vehicle other than a veteran, vintage or historical vehicle and vehicles registered to Jervis Bay residents.</p> <p>Annual Fee: \$16.00</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicles Private:	0-975Kg: \$157.00 976-1154Kg: \$177.00 1155-1504Kg: \$205.00 1505-2504Kg: \$313.00		<u>No. of Cylinders</u> 1,2 & 3: \$159.35 4: \$202.65 5 & 6: \$311.45 7 & 8: \$436.15 9-12: \$571.55 <u>No. of Rotors</u> 2: \$202.65 3: \$311.45	\$14.24 per 100kg. Discount for the registration of 'Family' vehicles \$55.00 for 12-month period or \$27.50 for a 6-month period.	For passenger carrying vehicles the fee is based on the number of cylinders. 1 to 4 cyl.: \$88.00 5 to 6 cyl.: \$178.00 7 and over: \$260.00 Rotary or electric: \$88.00	<u>Class A Vehicles</u> 3 cyl. or less: \$91.00 4 cyl.: \$106.00 5 or 6 cyl.: \$133.00 7 or 8 cyl.: \$183.00 Over 8 cyl.: \$205.00 Rotary or electric: \$106.00	<u>Engine Size</u> <u>Less than or equal to 4 cylinders</u> 0-500: \$15.00 501-1000: \$30.00 1001-1500: \$48.00 1501-2000: \$64.00 2001-3000: \$70.00 <u>Greater than 4 cylinders</u> 2001-2500: \$90.00 2501-3000: \$108.00 3001-3500: \$133.00 3501-4000: \$152.00 4001-4500: \$180.00 4501-5000: \$200.00 5001-5500: \$231.00 5501-6000: \$252.00 6001-7000: \$294.00 7001-8000: \$301.60	<u>For a passenger and goods carrying vehicle with a GVM not exceeding 4.5 tonnes, where the vehicle weighs</u> <i>For Business Use</i> 975kg or less: \$287.00 976-1154: \$318.00 1155-1504: \$366.00 1505-4500: \$535.00 <u>For Private Use</u> 975kg or less: \$190.00 976-1154: \$210.00 1155-1504: \$238.00 1505-2504: \$346.00 2505-2794: \$526.00 2795-4500: \$535.00 <u>Examination or Inspection of Vehicles</u> Trailers not exceeding 4.5 tonnes GVM: \$27.50* Motor Cycles: \$37.00* Motor Vehicles not exceeding 4.5 tonnes GVM: \$37.00* Trailers exceeding 4.5 tonnes GVM: \$37.00* Motor Vehicles exceeding 4.5 tonnes GVM: \$74.50* Follow up inspections all vehicles: \$11.50 * Includes GST.

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Vehicles Business:	<p>0-975kg: \$254.00</p> <p>976-1154kg: \$285.00</p> <p>1155-1504kg: \$333.00</p> <p>1505-2504kg: \$502.00</p> <p>The rate varies in many steps up to \$1,457.00 at 4,500kg.</p> <p>Motor Vehicles of more than 4.5 tonnes GVM:</p> <p>The National Heavy Vehicle Charging Regime, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p> <p>An additional bridge levy of \$119.00 applies to Omnibus, Tourist vehicles and Coaches with a tare weight of 3,565kg upwards.</p>		<p><u>Registration fee</u> as for private motor vehicles.</p> <p>Motor vehicles of more than 4.5 tonne GVM:</p> <p>The National Heavy Vehicle Charging Regime, where the various rates are based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A).</p>	<p>Standard Vehicles</p> <p><u>Motor Car</u></p> <p>\$14.75 per 100kg tare weight.</p> <p><u>Motor Wagon</u></p> <p>\$14.75 per 100kg tare weight.</p> <p>Motor vehicles of more than 4.5 tonne GVM and which are not otherwise entitled to be registered for a lesser fee (i.e. primary producers):</p> <p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, body type and trailer use.</p> <p>(See Appendix A)</p> <p>For heavy special purpose vehicles, the rate for PSV and TSV categories \$86.00</p>	<p><u>Light Commercial Vehicles</u></p> <p>(i.e. do not have a GVM or GCM greater than 4,500 kg).</p> <p><i>Based on number of cylinders for vehicles with a Tare Mass not exceeding 1,000 kg</i></p> <p>1 to 4 cyl.: \$88.00</p> <p>5 to 6 cyl.: \$178.00</p> <p>7 and over: \$260.00</p> <p>Rotary or electric: \$85.00</p> <p><i>Based on Tare Mass for vehicles over 1,000 kg</i></p> <p>1001-1500kg: \$194.00</p> <p>>1500kg: \$330.00</p> <p><u>Heavy Vehicles</u></p> <p>All motor vehicles with a GVM or GCM or Tare Mass of more than 4,500kg are being registered under the National Heavy Vehicle Charging Scheme. (See Appendix A)</p>	<p><u>Other Light Vehicles</u></p> <p>A truck with a GVM of 3.0 tonne or more:</p> <p>4: \$205.00</p> <p>5 to 6: \$239.00</p> <p>7 to 8: \$273.00</p> <p>>8: \$308.00</p> <p>A bus with 10 adult seats including the driver's seat: \$137.00</p> <p>A bus with more than 10 adult seats including the driver's seat: \$239.00</p> <p><u>Heavy Vehicles</u></p> <p>National Heavy Vehicle Charging Regime based on Gross Vehicle Mass, number of axles, number of trailers towed and axles.</p>	<p>Registration fee as for private motor vehicles.</p> <p>Motor vehicles of more than 4.5 tonne GVM:</p> <p>National Heavy Vehicle Registration Scheme charges based on Gross Vehicle Mass, number of axles, body type and trailer use. (See Appendix A)</p>	<p>Registration of Vehicles.</p> <p><u>Fixed Load Trailer</u></p> <p>250kg or less: \$53.00</p> <p>251-764: \$135.00</p> <p>765-975: \$206.00</p> <p>976-1154: \$226.00</p> <p>1155-1504: \$254.00</p> <p>1505-2499: \$362.00</p> <p>2500-2504: \$553.00</p> <p>2505 2794: \$873.00</p> <p>2795-3054: \$986.00</p> <p>3054-3304: \$1075.00</p> <p>3305-3564: \$1,164.00</p> <p>3565-3814: \$1,247.00</p> <p>3815-4064: \$1,338.00</p> <p>4065-4324: \$1,423.00</p> <p>4325-4500: \$1,512.00</p> <p><u>Motor Tractors</u></p> <p>2000kg or less: \$105.00</p> <p>2001-4000: \$175.00</p> <p>4000 & over: \$399.00</p> <p><u>Motor Implements</u></p> <p>975kg or less: \$78.00</p> <p>976-1154: \$82.00</p> <p>1155-1504: \$87.00</p> <p>1505-4500: \$107.00</p> <p><u>Heavy Vehicles</u></p> <p>(Gross vehicle mass over 4.5 tonnes) are charged according to the <i>Road Transport Charges (Australian Capital Territory) Act 1993</i>. These are nationally agreed charges.</p>

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
Motor Cycles:	Flat Tax: \$50.00	Flat Tax: \$33.70	Flat Tax: \$68.45	Up to 250cc: \$29.51 Over 250cc: \$44.29	Flat tax: \$30.00	Flat tax: \$15.00	Up to 600cc: \$10.00 Over 600cc: \$15.00	Up to 100cc: \$80.00 Over 100cc: \$80.00
TRANSFER FEE	Private Transfer Car: \$25.00 Cycle: \$25.00 Lorry: \$25.00 Motor Dealer Transfer: \$25.00	Private Transfer (vehicle): \$29.60 Motor Car Dealer Transfer (vehicle): \$15.10 Cycle and/or Trailer: \$5.20	Car: \$18.95 Cycle: \$18.95 Lorry: \$18.95	Car: \$8.50 Cycle: \$8.50 Lorry: \$8.50	Car: \$21.00 Cycle: \$21.00 Lorry: \$21.00	Car: \$21.75 Cycle: \$21.75 Lorry: \$21.75 Trailer: \$21.75	Car: \$14.40 Cycle: \$14.40 Lorry: \$14.40	Flat charges of \$28.00 apply. Car: \$28.00 Cycle: \$28.00 Lorry: \$28.00
DRIVERS LICENCES	1 Year: \$ 41.00 3 Years: \$101 .00 5 Years: \$135.00 Pensioner Concession card holders and certain Department of Veteran Affairs (DAV card holders are exempt from licence fees.	3 years: \$43.00 10 years: \$146.00	1 Year: \$25.65 2 Years: \$35.70 3 Years: \$45.75 4 Years: \$55.80 5 Years: \$65.85 Duplicate: \$24.60	1 Year: \$35.00 5 Years: \$111.00	1 year: \$25.00 10 years: \$250.00 Note: In addition to the above fees an Administration Fee of \$15.00 applies.	<u>Standard</u> 1 year: \$24.80 2 years: \$40.50 3 years: \$56.25 4 years: \$71.95 5 years: \$86.50 <u>Pensioner</u> 1 year: \$16.30 2 years: \$23.55 3 years: \$32.05 4 years: \$39.30 5 years: \$45.35 Persons who have attained the age of 65 are exempt from the licence renewal fee but must pay a fee of \$7.85 for a drivers licence photo.	1 year: \$24.00 2 years: \$36.00 3 years: \$48.00 4 years: \$60.00 5 years: \$72.00	Standard 1 Year: \$26.40 5 Years: \$132.00

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
RIDERS LICENCE	As above, or free if car or lorry licence is held.	As above, or free if car or lorry licence is held & visa versa.	As above.	As above.	As above for Driver Licence, or free if car or lorry licence is held.	As above.	As above.	As above. No additional fee payable if holder of licence for both Motor Cycle and Motor Vehicle.
LEARNERS PERMIT	Car: \$17.00 Cycle: \$17.00	Motor Car: \$18.30 (Valid for a period of 10 years). Motor Cycle: \$18.30 (Valid for a period of 15 months).	\$16.30 (1 year).	Light Vehicle: \$54.40 (Valid for 1 Year). Heavy Vehicle Combinations: \$155.70 MC: \$43.30 Includes application fee and 1 practical driving test.	\$25.00 plus an administration fee of \$15.00 (issued for a period of 24 months)	Novice Learner - 3 years: \$24.80 Non-Novice Learner - 1 year: \$24.80	Cars: \$18.00 (12 months) Cycles: \$18.00 (3 months)	Valid for two years: \$31.00
LICENCE TEST FEE	\$42.00 (Valid for 1 practical driving or riding test). Driver Qualification Test: \$34.00 Driver Knowledge Test: \$34.00	<u>Motor Car</u> Appointment Fee: \$10.60 Learner Knowledge Test (Written): \$18.10	\$39.30 (Valid until a driving test is conducted). \$16.75 (Road Rules Test).	\$55.40 (Valid 1 year). Includes application fee and Learner's permit plus 1 practical driving test. Subsequent tests \$28.40 each.	Written test: \$10.00 Plus an administration fee of \$15.00 (practical test by private providers)	Car test: \$31.45 Novice driver test: \$51.65 Instructors licence test: \$60.50 Motor Cycle and Heavy Vehicle practical testing are to be conducted by accredited external service providers.	Driving Test: \$26.40 Riding test for provisional or open licence: \$26.40 Instructors licence test: \$92.40 (including GST)	Driving Test: \$45.00 (Up to 60 minutes) (including GST)

TAX	NSW	VIC	QLD	WA	SA	TAS	NT	ACT
LICENCE TEST FEE (continued)	<p>Hazard Perception Test: \$34.00</p>	<p>Learner Driving Test (Practical): \$33.20</p> <p>Hazard Perception Test: \$13.80</p> <p><u>Motor Cycle</u></p> <p>VicRoads no longer provides a motorcycle learner permit and licence testing service.</p> <p>Accredited motorcycle providers offer tests with an accompanying training service on a commercial basis.</p> <p><u>Heavy Vehicle</u></p> <p>Accredited heavy vehicle providers of heavy vehicle licence testing services, and offer tests with an accompanying training service on a commercial basis.</p> <p>VicRoads continues to provide a testing service.</p> <p>Heavy Vehicle Practical Test: \$36.30 (GST included)</p>		<p>\$155.40 – heavy vehicle combinations.</p> <p>Subsequent tests \$113.20</p> <p>Western Australia has multi-combination Providers with appropriate fees.</p> <p>MC Class Application \$43.30. MC Class Restriction Removal \$113.20</p>	<p><u>Motor Cycle courses</u></p> <p>Level 1: \$290.00 (Learners Permit)</p> <p>Level 2: \$255.00 (Full Licence)</p> <p>Note: In addition to the above fees, an Administration Fee of \$15.00 applies.</p> <p><u>Motor Vehicle Test</u></p> <p>40 minutes test: \$36.00</p> <p>Greater than 40 minutes test: \$84.00</p> <p>Booking fee: \$15.00</p> <p>Administration fee: \$15.00</p>			
SURCHARGE/LEVY ON MOTOR VEHICLE THIRD PARTY VEHICLE INSURANCE	Nil	<p>10% stamp duty on insurance premium charge. (That is, private motor vehicle (high risk), \$347.00 premium, insurance duty \$34.70.)</p>	A \$7 insurers surcharge applies on CTP policies.	10% stamp duty on insurance premium.	<p>Yearly policy: \$60.00</p> <p>9 monthly policy: \$45.00</p> <p>6 monthly policy: \$30.00</p> <p>3 month policy: \$15.00</p>	\$6 per policy.	Nil	Nil

Appendix A

National Transport Commission Rates

Effective 1 July 2006

Truck Configurations

Rigid Truck (No Trailers over 4.5t GTMR)

- *Type 1 (Lower GVM limit)*

<i>Number of Truck axles</i>	<i>Gross Vehicle Mass (GVM) up to:</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	12.0t	1R2	\$343
3	16.5t	1R3	\$686
4	20.0t	1R4	\$1,029
5+	20.0t	1R5	\$1,029

- *Type 2 (higher GVM limit)*

<i>Number of Truck axles</i>	<i>Gross Vehicle Mass (GVM) over:</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	12.0t	2R2	\$572
3	16.5t	2R3	\$914
4	20.0t	2R4	\$2,285
5+	20.0t	2R5	\$2,285

- *Short Combination Truck (up to and including 6 axles in combination)*

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	SR2	\$629
3	SR3	\$2,285
4+	SR4	\$2,285

Medium Combination Truck (more than 6 axles in combination)

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	MR2	\$4,342
3	MR3	\$4,342
4+	MR4	\$4,684

• *Long Combination Truck (2+ trailers)**

<i>Number of Truck axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	LR2	\$5,998
3	LR3	\$5,998
4+	LR4	\$5,998

* Victoria has no such classification.

Prime Mover Configurations

• *Short Combination Prime Mover (1 Trailer only)*

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	SP2	\$1,485
3	SP3	\$3,883
4+	SP4	\$5,025

• *Medium Combination Prime Mover (B-Double)*

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	MP2	\$4,569
3	MP3	\$5,711
4+	MP4	\$6,283

- *Long Combination Prime Mover (Road Train)*

<i>Number of Mover axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2	LP2	\$5,711
3	LP3	\$5,711
4+	LP4	\$6,283

Trailers

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
1	HT1	\$343
2	HT2	\$686
3	HT3	\$1,029
4-9	HT4-HT9	\$1,372-\$3,087

Bus Configurations

- *Bus (Type 1 and 2)*

<i>Number of axles</i>	<i>GVM</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
2 (Type 1)	Up to 12.0t	1B2	\$343
2 (Type 2)	Over 12.0t	2B2	\$572
3 (Type 2)	Over 4.5t	2B3	\$1,428
4+ (Type 2)	Over 4.5t	2B4	\$1,428

Articulated Bus

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
3	AB3	\$572
4+	AB4	\$572

Special Purpose Vehicle Configurations (Type P, T and O)

<i>Number of axles</i>	<i>Configuration Code</i>	<i>Annual Charge</i>
Any (Type P - Plant)	PSV	\$NIL*
Any (Type T - Truck)	TSV	\$229*
1 (Type O - Overmass)	OSV1	\$286
2 (Type O - Overmass)	OSV2	\$286
3 (Type O - Overmass)	OSV3	\$572
4 (Type O - Overmass)	OSV4	\$858
5-12 (Type O - Overmass)	OSV5-12	\$1,144-\$3,146

* In Western Australia, the annual charges for PSV and TSV are \$86.

Notes

Vehicle configuration codes

The first number/letter denotes configuration type (see definitions below) and the last number denotes the number of axles:

1R	=	Rigid truck (type 1)
2R	=	Rigid truck (type 2)
SR	=	Short combination truck
MR	=	Medium combination truck
LR	=	Long combination truck
SP	=	Short combination prime mover
MP	=	Medium combination prime mover
LP	=	Long combination prime mover
HT	=	Trailers
1B	=	Bus (type 1)
2B	=	Bus (type 2)
AB	=	Articulated bus
PSV	=	Special purpose vehicle (type P)
TSV	=	Special purpose vehicle (type T)
OSV	=	Special purpose vehicle (type O)

Vehicle configuration definitions for charges

Rigid truck types 1 and 2	A truck nominated not to haul a trailer over 4.5 tonnes Gross Trailer Mass Rating (GTMR) at any time. The difference between the types is that Type 1 has lower Gross Vehicle Mass (GVM) limits. Includes truck-based plant that is not SPVs.
Short combination truck	A truck nominated to haul one trailer, where: (a) the combination has six axles or less and (b) the maximum total mass that is legally allowable for the combination is 42.5 tonnes or less.
Medium combination truck	A truck, other than a short combination truck nominated to haul one trailer, where the combination has more than 6 axles and is over 42.5 tonnes.
Long combination truck	A truck nominated to haul two or more trailers.
Short combination prime mover	A prime mover nominated to haul a maximum of one trailer only.
Medium combination prime mover (B-Double)	A prime mover nominated to haul two semi-trailers where the second semi-trailer is mounted on the rear of the first semi-trailer.
Long combination prime mover (Road train)	A prime mover nominated to haul two or more trailers, not including a medium combination prime mover.
Trailer	A load-carrying vehicle without motive power, with a GTMR or Aggregate Trailer Mass (ATM) over 4.5 tonnes, designed to be hauled by another vehicle. Includes plant trailers that are not SPVs.
Bus	For New South Wales registration, a vehicle currently fitted to carry more than nine seated adults including the driver. For Federal Interstate registration, a vehicle currently fitted to carry more than twelve seated adults including the driver.
Special Purpose Vehicle (SPV)	A vehicle whose primary purpose for which it was built, or permanently modified, is not the carriage of goods or passengers.
SPV - Type P (Plant) (all axles within mass limits)	Built, or permanently modified, primarily for: (a) off-road use; (b) use on a road related area; or (c) use on an area of road that is under construction or repair. Examples include: tractors, bulldozers, backhoes, graders and front end loaders.
SPV - Type T (Truck) (all axles within mass limits)	Built, or permanently modified, primarily for use on roads and that has no axle or axle group loaded in excess of the mass limits. Examples include: mobile cranes, cherrypickers, concrete pumps and boring plants.
SPV - Type O (Overmass) (1 or more axles over mass limits)	Built, or permanently modified, primarily for use on roads and that has at least one axle or axle group loaded in excess of the mass limits. Examples include: mobile cranes, concrete pumps and boring plants.

Appendix B

NSW Gaming Machine Rates

TABLE 1: ANNUAL CLUB GAMING MACHINE RATES							
Annual Gaming Revenue ^(a) (\$)							
Marginal Tax Rates from 1 September (%)	Up to 200,000	200,001 to 1,000,000		1,000,001 to 5,000,000	5,000,001 to 10,000,000	10,000,001 to 20,000,000	20,000,001 and above
		Clubs earning up to 1,000,000	Clubs earning 1,000,001 and over ^(b)				
2006	0.0	10.0	10.0	21.0	25.5	27.7	27.7
2007	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2008	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2009	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2010	0.0	0.0	10.0	21.0	26.0	29.0	30.9
2011	0.0	0.0	10.0	21.0	26.0	29.0	30.9

(a) For gaming revenue higher than \$1,000,000, rates shown are before the 1.5 percentage point Community Development and Support Expenditure (CDSE) Scheme duty rate reduction. Under the CDSE Scheme, marginal duty rates on gaming revenue above \$1,000,000 are reduced by 1.5 percentage points if clubs contribute 1.5 per cent of gaming revenue in excess of \$1 million to eligible community projects.

(b) For clubs earning gaming revenue above \$1,000,000 a year from 1 September 2007 the benefit of the tax-free threshold in the \$200,000 to \$1,000,000 revenue range will be withdrawn dollar for dollar as gaming revenue exceeds \$1,000,000, with complete withdrawal when revenue reaches \$1,800,000.

TABLE 2: ANNUAL HOTEL GAMING MACHINE RATES						
Annual Gaming Revenue (\$)						
Rates from 1 July (%):	Up to 25,000	25,001 to 200,000	200,001 to 400,000	400,001 to 1,000,000	1,000,001 to 5,000,000	5,000,001 and above
2006	5.5	15.5	19.8	27.7	32.7	39.1
2007	5.4	15.4	21.1	28.2	33.2	41.8
2008	5.3	15.3	22.4	28.8	33.8	44.5
2009	5.1	15.1	23.7	29.4	34.4	47.3
2010	5.0	15.0	25.0	30.0	35.0	50.0